

# Nash County

## Property Revaluation Manual

### For 2024



## Real Property Appraisal Manual

In accordance with the provision of G. S. 105-317 (C) and 105-277.6 (C) the County Commissioners of Nash County herewith adopt the following schedule of values, standards, and rules to be used in appraising the real property in Nash County. The effective date of the county wide revaluation being January 1, 2024.

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Adopted this \_\_.\_\_\_\_ day of \_\_\_\_\_, 2023

Robbie B. Davis.

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Chairman, Nash County Commissioners

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## Introduction

### Reason for a Revaluation

Nash County (like all other counties in the state of North Carolina) faces the continuous and challenging task of determining equitable assessments of properties which are subject to ad valorem taxes within its jurisdiction. Those properties subject to the ad valorem (at value) taxes may be generally considered in two categories. Namely; real property and personal property. The applicable statutes of our state generally require the assessment of real property in accordance with an "octennial plan" for revaluation.

The obvious necessity for the periodic reassessment of taxable property is the practical and legal requirements for taxation at a fair basis. Article five of our state's constitution prohibits unfair taxation by local jurisdictions, while providing authority for the locally administered ad valorem tax.

The economic principle of change has constant effects (although not identical) upon the properties which are subject to ad valorem taxation. These effects of change such as inflation, appreciation, depreciation, deterioration, destruction, improvement, and so forth, must be frequently recognized in order to facilitate equitable assessments. While numerous examples of such change may come to mind, a sufficient illustration might involve two residential properties purchased by different taxpayers on the same day and year, at the same purchase price. A subsequent sale of both properties at different prices reflects an increase in value of one of the properties at a significant margin above the other (because of change), which if not properly recognized could result in an unfair assessment of both properties.

The general statutes of North Carolina pertaining to the assessment and administration of the property tax ("The Machinery Act of North Carolina", subchapter 11 of chapter 105 of the General Statutes of North Carolina), govern the manner in which the effects of change may be noted. The annual value determination for personal property and the "octennial plan" requires revaluation at least once every eight years, but also permits more frequent general reappraisal when deemed necessary to maintain equitable assessments.

## Purpose of the Manual

In accordance with the Provisions of NC GS 105 – 317, there is herein developed and compiled uniform schedules of values, standards and rules to be used in appraising real property in Nash County.

In the development of the schedules reflected herein, the greatest reliance was upon value determinants evident in the Nash County real estate market. Among the many factors considered were: recent transfers of properties both improved and vacant parcels); cost information from local contractors, builders, material suppliers, etc. and market indicators from local farmers, appraisers, brokers, savings and loan representatives and other informed sources.

The manual thus developed and compiled, is intended to be used for a twofold purpose. (1) By the county tax assessor and/or his staff in the appraisal of real property in the county and (2) to enable taxpayers to determine and understand the methods, rules, and standards by which their property is appraised.

It is emphasized that the schedules of values reflected in this manual are intended to serve only as guidelines for the appraisals thereby determined, with the statutory requirements of "true value" as identified in NC OS 105 – 328 being the objective of each appraisal.

## Scope of Manual

The manual together with the schedule of values reflected herein, is to serve as the basis for appraisal of all types of real property in Nash County, during the current revaluation. The different types of property anticipated to be appraised herewith include, but are not limited to the following:

Vacant lots: residential, commercial, rural, etc.

Vacant land (acreage tracts): commercial, industrial, agricultural, forestland, and all other vacant tracts

Improved land: all types

Residential improvements: all types  
Farm buildings and improvements: all types

Commercial Improvements: Multi-family residential buildings, motels, hotels, retail business improvements, office buildings, banks, stores, service establishment facilities, and all other improvements generally associated with commercial uses.

Industrial Properties: Manufacturing plants, storage and warehousing facilities and all other improvements including yard improvements generally associated with industrial uses.

Special Purpose Properties: Although many special purposed properties such as schools, churches, etc. are exempt from ad valorem taxation, the county is required to maintain a value record for these properties. Other special purposes include those not readily adaptable for use other than that for which they were built.

Valuation: All properties are to be valued in accordance with the adopted cost schedule for that classification of property. The schedules of values included in this report have been adopted in compliance with the pertinent provisions of the Machinery Act of North Carolina, and are incorporated herein by reference. It is again emphasized that the schedules of values reflected in this manual are intended to serve only as a guideline for the appraisals thereby determined, with the statutory requirement of "true value" as identified in NC GS 105 – 283 being the objective of each appraisal.

Applicable Statutes: The following general statutes are among those most directly associated with the appraisal and revaluation of real property. (For additional reference see the "Machinery Act of North Carolina")

GS 105-283. Uniform Appraisal Standards:

All property, real and personal, shall as far as practicable be appraised or valued at its true value in money. When used in this subchapter, the words "true value" shall be interpreted as meaning market value. Market value is the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or sell. With both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used.

Determination by the General Assembly: The North Carolina General Assembly, and no one else, determines how property in this state should be valued for the purposes of ad valorem taxation.

In substance this section and 105 – 317.1 provide that all property shall be appraised at market value, and that all the various factors which enter into the market value of property are to be considered by the assessors in determining this market value for tax purposes.

There may be reasonable variations from market value in appraisals of property for tax purposes, if these variations are uniform.

Use of "book value": There is no statutory authority that permits the county assessor, as a per se rule, to equate "book value" with true value in money as a uniform measure of assessment for purposes of ad valorem tax valuation.

Taxation to be in proportion to true value of property: The purpose of the statutory requirement that all property be appraised at its true value in money is to assure, as far as practicable, a distribution of the burden of taxation in proportion to the true values of the respective taxpayers' property holding, whether they are rural or urban.

The fundamental rule of valuation is actual market or fair cash value.

There is no distinction between owners of real and personal property to their right to insist upon equality of valuation or as their standing to pursue the remedies provided in the Machinery Act for error in the valuation of properties. Ad valorem tax assessments are presumed to be correct, and when such assessments are challenged, the burden of the proof is on the taxpayer to show that the assessment was erroneous.

Economic blight of downtown to be considered in revaluation: The policy of quality in valuations compels the assessor, and upon appeal, the North Carolina Property Tax Commission, to take economic blight of a downtown area into account when revaluing property for tax purposes.

OS 105 – 284. Uniform Assessment Standard:

All property real and personal, shall be assessed for taxation at the valuation established under OS 105 – 283, and taxes levied by all counties and

Municipalities shall be levied uniformly on assessments determined as provided in this section.

GS 105 – 286. Time for General Reappraisal of Real Property:

(A) Octennial plan – unless the date shall be advanced as provided in subdivision (A)(2), below, each county of the state, as of January 1 of the year prescribed in the schedule set out in subdivision (A)(1) below, and every eight years thereafter, shall reappraise all real property in accordance with the provisions of GS 105 – 283 and GS 105 – 317.

(1) Schedule of initial reappraisals: Division 6-2024 Nash County

(2) Advancing scheduled octennial reappraisal: Any county desiring to conduct a reappraisal of real property earlier than required by this subsection (A) may do so upon adoption by the board of county commissioners a resolution so providing. A copy of any such resolution shall be forwarded promptly to the Department of Revenue. If the scheduled date for reappraisal for any county is advanced as provided herein, real property in that county shall thereafter be reappraised every eighth year following the advanced date unless, in accordance with the provisions of this subdivision (A) (2), an earlier date shall be adopted by resolution of the board of county commissioners in which event a new schedule of octennial reappraisals shall thereby be established for that county.

(B) Value to be assigned real property when not subject to appraisal: In years in which real property within a county is not subject to appraisal or reappraisal under subsections (A) or (B) above, or under OS 105-287, it shall be listed at the value assigned when last appraised under this section or under OS 105 – 287.

GS 105 – 317. Appraisal of real property, adoption of schedules, standards and rules:

(A) Whenever any real property is appraised it shall be the duty of the persons making the appraisals:

- (1) In determining the true value of land, to consider as to each tract, parcel or lot separately listed at least its advantages and disadvantages as to location; zoning; quality of soil; waterpower; water privileges; mineral quarry or other valuable deposits; fertility; adaptability for agricultural, timber producing, commercial, industrial or any other use; past income; probable future income; and any other factors that may affect its value except growing crops of a seasonal or annual nature.
  - (2) In determining the true value of a building or other improvement, to consider at least its location; type of construction; age; replacement cost; cost adaptability of residence, commercial, industrial or other uses; past income; probable future income; and any other factors that may affect its value.
  - (3) To appraise partially completed buildings in accordance with the degree of completion of January 1.
- (B) In preparation for each revaluation of real property required by law OS 105 – 286, it shall be the duty of the tax assessor to see that:
- (I) Uniform schedules of values, standard, and rules are used in appraising real property at its true value and at its present-use value are prepared and are sufficiently detailed to enable those making appraisals to adhere to them in appraising real property
  - (2) Repealed by Session Laws, 1981, C. 678, s. 1.
  - (3) A separate property record be prepared for each tract, parcel, or group of continuous lots, which record shall show the information required for compliance with the provision of GS 10S – 309 in so far as they deal with real property, as well as that required by this section. (The purpose of this subdivision is to require that individual property records be maintained in sufficient detail to enable property owners to ascertain the method, rules and standards of value by which property is appraised.)
  - (4) The property characteristics considered in appraising each lot, parcel tract, building, structure and improvement, in accordance with the schedule of values, standards, and rule adopted pursuant to

Subsection (B) be accurately recorded on the appropriate property record.

- 5) Upon the request of the owner, the Board of Equalization and Review, or the Board of County Commissioners, any particular lot, parcel, tract, building, structure or improvement shall be actually visited and observed to verify the accuracy of property characteristics on record for that property.
  - 6) Each lot, parcel, tract, building, structure, and improvement be separately appraised by a competent appraiser, either one appointed under the provisions of GS 105- 296 or one employed under the provisions of GS 105-299.
  - 7) Notice is given in writing to the owner that he is entitled to have an actual visitation and observation of his property to verify the accuracy of property characteristics on record for that property.
- (C) The schedule of values, standards, and rules required by subdivision (B) (1) above shall be reviewed and approved by the Board of County Commissioners before January 1 of the year they are applied.
- 1) The assessor shall submit the proposed schedules, standards and rules to the Board of County Commissioners not less than 21 days before the meeting at which they will be considered by the Board. On the same day they are submitted to the Board for its consideration, the assessor shall file a copy of proposed schedules, standards and rules in his office where they shall remain available for public inspection.
  - 2) Upon receipt of the proposed schedules, standards and rules, the Board of Commissioners shall publish a statement in a newspaper having general circulation in the county stating:
    - a. That the proposed schedules, standards and rules to be used in appraising real property in the county have been submitted to the Board of County Commissioners and are available for public inspection in the assessor's office.
    - b. The time and place of a public hearing on the proposed schedules, standard, and rules that shall be held by the

Board of County Commissioners at least seven days before adopting the final schedules, standards and rules.

(3) When the Board of County Commissioners approves the final schedules, standards and rules, it shall issue and order adopting them. Notice of this order shall be published once a week for four successive weeks in a newspaper having general circulation in the county, with the last publication being not less than seven days before the last day for challenging the validity of the schedules, standards and rules by appeal to the Property Tax Commission. The notice shall state:

(a) That the schedules, standards and rules to be used in the next schedules reappraisal of real property in the county have been adopted and are open to examination in the office of the assessor.

(b) That a property owner who asserts that the schedules, standards and rules are invalid may except to the order and appeal therefrom to the Property Tax Commission within 30 days of the date when the notice of the order adopting the schedules, standards and rules was first published.

(D) Before the Board of County Commissioners adopts the schedules of values, standards and rules, the assessor may collect data needed to apply the schedules, standards and rules to each parcel in the county.

GS 105 – 277.6. Agricultural, horticultural and forestland appraisal, computation of deferred tax:

(A) In determining the amount of the deferred taxes herein provided, the tax assessor shall use the appraised valuation established in the county's last general revaluation except for any changes made under the provisions of GS 105 – 287.

(B) In revaluation years, as provided in GS 105 – 286, all property entitled to classification under OS 105 – 277.3 shall be reappraised at its true value in money and at its present use value as of the effective date of the revaluation. The two valuations shall continue in effect and shall provide the basis for deferred taxes until a change in one or both of the appraisals in required by law. The present use-value schedule,

## The Appraisal Process

## The Appraisal Process

The responsibility to appraise (or reappraise), all real property in the county identifies the need for definition and implementation of procedural guidelines which may be uniformly followed throughout the project. Once adopted, these guidelines should be followed in making individual assessments, subsequent to the general reappraisal of all real property. It is intended that any guidelines thus incorporated in this manual are to be followed to the extent that they assist in the assessment/appraisal function of the tax office, but not as rigid rules which substitute sound appraisal judgment.

Through the course of appraisal and assessment history there has developed an orderly flow of procedures, generally following in the solution of most appraisal problems. This ordering of appraisal/assessment procedure has generally become known as "The Appraisal Process", and is briefly outlined as follows:

The Appraisal Process

Definition of the Problem

Preliminary Survey and Appraisal Plan

Data Needed	Data Source	Personnel Needed	Time Schedule	Completion Flow Chart
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Data Collection and Analysis

Locational	Economic	Subject Property	Comparative
Region City Neighborhood Etc.	Market Analysis Financial Economic Base Trend	Title Site Physical Highest/ Use	Costs Sales Rentals Expenses

Application of the Three Approaches

Cost	Market	Income
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Reconciliation of Value Indications

Final Estimate of Value

While the foregoing process lends itself particularly well to solving individual appraisal problems, it is equally fundamental to efficient development of appraisals on a mass basis, such as the county-wide revaluation project. An adaptation of this process for mass appraisal use is illustrated as shown below.

Definition of the Problem

To appraise all real property in Nash County at its true value, in accordance with applicable North Carolina General Statutes.

## Preliminary Survey and Appraisal Plan

### Data Needed

All available data pertinent to estimating the true value of each parcel of real property in Nash County, for the purpose of ad valorem tax assessment.

### Data Sources

Recent real estate sales transactions; local real estate appraisers, brokers, multiple listing service data, etc.; lenders contractors, builders, farmers, county agent, and all other available informed sources.

### Time Schedule

Revaluation project to be completed in near proximity to January 1, 2024. Subsequent appraisals/assessments to be completed in accordance with GS 105 – 287 and/or other applicable statutes.

### Data Collection and Analysis

#### General Data- Locational

Regional and city data shall be interpreted as representing general and geographic areas of Nash County and the city data as those areas with the cities and towns of Nash County. Data relative to such general locations should include all pertinent locational factors having effect upon market values and trends within said general locations. Examples include such considerations as: zoning regulations; availability of municipal utilities; proximity to major traffic patterns and areas of centralized business and market activity; general topographical features which are particularly attractive or adverse in the real estate market for a given area; other locational factors recognized to be pertinent in developing assessed values for subject areas within the county.

#### General Data – Economic

The general economic data considered shall be that data particular to the areas described above. Such data shall include factors which may affect the general economy of an area and the property values within that area and all other pertinent general economic data.

### Specific Data-Subject Property

Each appraisal/assessment shall reflect consideration given to all factors which may have effect upon the value of the property being appraised, as required in OS 105-317.

### Specific Data-Comparative

Comparative data including current building cost, market prices paid in recent property transfers, and other available market data are considered in individual analysis during the development of the schedules of values reflected in this manual. The resulting schedules are then employed in the assessment determination for each parcel, with further consideration given (where practicable) to specific comparative data as it pertains to the property being appraised.

## Application of the Three Approaches

### Cost Approach

The cost approach, as employed in the mass appraisal process, is in fact a correlation of value indications, derived through all available approaches to value estimated (cost, market data, income, regression analysis, and/or any appropriate combination of these approaches). It is an approach wherein the value contribution of improvements (as indicated from all pertinent considerations), is translated into easily understandable units of comparison such as square or cubic feet, and incorporated into a schedule of values as reflected in this manual. Once established and adopted, this schedule of value is used to determine improvement replacement/reproduction cost estimates from which are deducted appropriate allowances of depreciation from all causes. This procedure results in an estimate of improvement value to which is added land value (as determined from the appropriate land value schedule).

It is important to remember that, while all appraisals/assessments of improved properties in Nash County will be shown in the form of a cost approach, the appraisals are nonetheless, a consolidation of all available pertinent factors having effect upon the value of the property being appraised.

## Market Data Approach

In the mass appraisal process, the market data approach is continuously employed. Its use begins with the initial development of the schedules of values against current market transfers until sufficient refinement is achieved and the schedules are finally adopted. It is then incorporated into each individual appraisal by use of the schedules thus developed. It is last used in the revaluation project, and in subsequent appraisals to verify the correctness of individual assessments and/or to identify any errors which may occur.

## Income Approach

The income approach is of course, limited in its application to those properties which are best used for the production of income. In the mass appraisal process, all available economic data are recognized as they pertain to income producing properties found in the county. Then this data is reduced to units of comparison in like manner as in the cost and market approaches. Therefore, the individual consideration process in general is reflected in the schedules of value as adopted.

Whenever the necessity for individual, specific attention of the income approach becomes apparent in the appraisal of a particular property; the following general guidelines are recommended.

- (1) Income to be capitalized shall be that which is considered to represent the potential earning capacity of the property being appraised. This income estimate will often be stated in terms of net rental before taxes and recapture, but may also be considered in other terms, such as gross rental, etc.
- (2) Capitalization of income may be accomplished by any accepted method or technique which results in a value indication in compliance with the requirements of the uniform appraisal standard (NC GS 105 – 283). Examples of capitalization methods and techniques include; straight line capitalization, annuity capitalization, sinking fund method, residual techniques, etc.
- (3) Capitalization rates may be expressed as overall rates, built up rates, factors, etc. Such rates are limited in their use however, by their practical application in the income approach to general value indications as are required by statute.

In summary, the income approach will be employed in the appraisal of each property where applicable, and shall utilize those methods and techniques which are generally understood and accepted in the assessment/appraisal field. Value indications derived by the income approach (as in any other approach) shall be maintained only to the extent that they comply with the provisions of the North Carolina General Statutes.

#### Reconciliation of Value Indications

With due cognizance of all factors having effect upon the values of properties found in Nash County being recognized in a foregoing manner, these factors and resulting value indications are reconciled into the schedules of values, as adopted and incorporated herein by reference.

This procedure facilitates consideration of the large amount of data involved in the revaluation project, while also providing an easy reference for both the tax office staff and the tax payer. As adopted, the schedules of values remain in effect until the next general revaluation in Nash County and serve, in conjunction with the provisions of the Machinery Act as the basis for all assessments by the county.

#### Final Estimate of Value

With only few exceptions, final estimates of value will be shown on individual property record cards maintained in the tax office files. These property records cards shall identify the physical features of the property appraised, and other factors having effect upon its value. The calculation of final values will be generally based upon unit rates as reflected in the schedules of values. **It** should be remembered that these unit rates have been developed from analysis and consideration of all available data, and do not necessarily reflect only one approach.

#### Summary of Appraisal Process

The term field personnel shall apply to all individuals who list, measure and/or appraise real property in Nash County for ad valorem tax purposes.

The term appraiser shall specifically apply to those individuals who are charged with the responsibility of formulating value estimates which are recommended to the county tax assessor. It should be remembered that field personnel serve to assist the county tax assessor in his duties to list as appraise property (see GS 105 – 296).

Complete property data collection and recording is essential to arriving at the equitable property assessments.

During inspection of a property, field personnel will take digital photos of all improved properties.

These digital cards and photos are then given to only qualified appraisers, who will proceed in the final review. During review, the appraiser shall formulate the final value estimates based upon careful consideration of all features of the property and all factors having effect upon the value of the property.

All appraisal/assessments are then subject to approval by the county.

Only those mobile homes permanently set up as real property will be appraised. Single wide mobile homes that have additions and improvements may be appraised as real property upon the discretion of the tax assessor or appraiser. These mobile homes will be measured, listed and appraised in the same manner as residential property. Modular homes and double wides shall be considered real property and properly measured, listed and appraised when modular home and double wides are located on the owners land.

## General Real and Personal Property Guide

## General Real and Personal Property Guide

The use of a questionable unit of machinery, equipment or structure will determine its classification as real or personal property. If the unit is a land or building improvement, it is to be considered as real estate.

### Land Improvements – Real

Retaining walls, piling and mats for general improvement of the site, private roads, paved areas, culverts, bridges, fencing, reservoirs, dikes, dams, ditches, canals and drainage.

Fixed river or lake wharves and docks.

Permanent standard gauge railroad tracks, bridges and trestles.

Walls forming storage yard and fire protection dikes.

Note on site utility piping- i.e. sanitary and storm sewers, potable water and fire prevention lines, gas lines, etc. are considered as on site improvement costs and are to be valued with the land.

### Buildings – Real

Structural and other improvement to buildings, including their foundations, walls, floors, roof, insulations, stairways, partitions, loading and unloading platforms and canopies, area ways, systems for heating, central ac, ventilating, sanitation, fixed fire protection, lighting, plumbing and drinking water, building elevators and escalators.

### Miscellaneous

Air Conditioning: Building air conditioning, including refrigeration equipment, for comfort of occupants. Real

Air Conditioning: Window units and package units. Personal

Air Conditioning: For special process to maintain controlled temperature and humidity. Personal

Aluminum Pot Lines: Personal

Anhydrous Ammonia Tanks and Equipment: Personal

Ash Handling System, Pit and Superstructure (see Boilers)

Asphalt Mixing Plant and Equipment (moveable): Personal

Auto-Call and Telephone System: Personal

Bar and Equipment: Personal

Bins Permanently Affixed for Storage: Real

Boilers: For service of building and manufacture with primary use for  
manufacture: Personal

Boilers for Service of Building: Real

Booths for Welding: Personal

Bowling Lanes: Personal

Bucket Elevators (open or enclosed including casing): Personal

Buildings: Specially constructed storage, poultry or livestock processing  
buildings (not including machinery or equipment): Real

Bulkheads: Making additional land area to be assessed with, and as part of  
the improved land

Carpeting Commercial: (Real or Personal) The real property assessment  
includes a finished floor. If carpet is installed over an existing finished  
floor, then carpeting becomes personal property. If, as in the case of  
many newer buildings, carpet has been specified and is the only  
finished floor, then carpeting is assessed as real property.

Cistern: Real

Coal Handling System (see boilers):

Cold Storage or Built In Cold Storage Rooms: Real

Cold Storage Refrigeration Equipment: Personal

Control Booth: Personal

Conveyor Housing, Structure or Tunnels: Real Conveyor  
Unit Including Belt and Drives: Personal Cooling Towers  
(primary use for manufacture): Personal Cooling Towers  
(primary use for building): Real

Crane or Moving Crane: Personal

Crane Runways: (including supporting columns or structure and foundation  
inside or outside of buildings) Real

Dock Levelers: Personal

Drapes: Personal

Drying Room Structure: Real

Drying Rooms Heating System: Personal

Dust Catchers: Personal

Fence (security): Real

Fire Alarm System: Personal

Fire Walls (masonry): Real

Floors, Computer Room: Real

Foundations for Machinery and Equipment: Personal

Gas Lines for Equipment or Processing: Personal

Gasoline Tanks (see tanks):

Grain Bins (portable): Personal

Grain Drying Equipment: Personal

Grain Elevators (commercial and industrial), Storage, Silos, Tanks, Cupolas, Working house, Head house, Milling Space (see schedule): Real

Grain Elevators Machinery and Equipment (commercial and industrial) including but not limited to Legs (inside and outside), Conveyors, Spouting, Hopper Scales, Man Lifts, Aeration Systems, Grain Cleaners, Grain Dryers, Mechanical Grain Dumping Equipment, Loading and Unloading Systems, Truck Scales, Processing Machinery and Equipment: Personal

Gravel Plant (machinery and equipment): Personal

Greenhouses: Real

Greenhouses (benches and heating system): Personal

Hoist Pits (see pits):

Irrigation Equipment: Personal

Kilns (lumber drying kiln structure): Real

Kilns (concrete block drying kiln structure): Real

Kilns (circular down draft beehive): Real Kilns

(heating or drying system): Personal Laundry

Steam Generating Equipment: Personal Lighting

or Yard Lighting: Personal

Lighting (special purpose inside): Personal

Lighting (service stations except for building): Personal

Mixers and Mixing Houses: Personal

Monorail Crane Runways: Personal

Ore Bridge Foundation: Real

Ovens (processing): Personal

Piping (process piping above or below ground): Personal

Pits for Equipment or Processing: Personal

Pools (swimming not portable): Real

Power Lines and Auxiliary Equipment: Personal

Pumps and Motors: Personal

Pump House (including sub-structure): Real

Racks and Shelving (portable or removable): Personal

Railroad Siding (except belonging to railroad): Real

Ready Mix Concrete Batch Plant and Equipment: Personal

Refrigeration Equipment (see air conditioning)

Sanitary System: Real

Scale Houses: Real

Septic System (priced with land): Real

Scales (truck or railroad scales including pit): Personal

Scales (dormant scales): Personal

Sheds or Buildings (portable on skids): Personal

Signs: Personal

Silos (farm storage silos): Real

Silo Equipment: Personal

Silos (containing a manufacturing process): Personal

Silos (all storage): Real

Spray Ponds (masonry reservoir): Real

Spray Pond Piping and Equipment: Primary Use Classification

Sprinkler System: Real

Stacks Mounted on Boilers: (see boilers)

Stacks, Supported Individually and Serving Heating Boilers: Real

Stacks, Servicing Personal Property Units or a Process: Personal

Steam Electric Generating Plant and Equipment: Personal

Stone Crushing Plant Equipment: Personal

Storage Bins (portable): Personal

Storage Facilities (permanent of masonry or wood): Real

Storage Vaults (including bank vaults): Real

Substation Building: Real

Substation Equipment: Personal

Tanks (storage only, above ground except as indicated below): Real

Tanks (used as part of manufacturing process): Personal

Towers (tv or radio broadcasting): Personal

Transformers: Personal

Tunnels: Real

Tunnels (waste heat or processing): Personal

Unit Heaters (non-portable): Real

Unit Heaters (portable): Personal

Unloader Runway: Real

Ventilating: Real

Ventilating System for Manufacturing Equipment: Personal

Walls (partitions, portable): Personal

Water Lines for Process Above or Below Ground: Personal

Water Pumping Station (building and structure): Real

Water Pumps and Motors: Personal

Water Treating and Softening Plant (building and structure): Real

Well Pumps (motors and equipment): Personal

Wiring {power wiring}: Personal

# Structure Classification

## Structure Classification

**Classification:** In general, structures can be classified much in the same manner as motor vehicles in their basic form; namely, for the design or purpose for which the motor vehicle was constructed. You would not classify a bus as an automobile because a family used the bus for day to day travel. Therefore, you should not classify a single family residence as an office because a realtor uses the structure as a sales office.

In valuing structures by the cost approach, in most cases, a structure should be priced for cost purposes by the way it was designed and the purpose for which it was constructed.

Design	Affects Cost
Use	Affects Depreciation and Functional Obsolescence

The accuracy of an appraisal largely depends upon the selection of the proper classification.

Proper classification is important in selecting the proper pricing schedule to arrive at the replacement cost. Each classification has a unique pricing schedule.

For structure classes see Appraisal Manual II.

## Grade of Classified Structure

## Grade of Classified Structure

Grade Factors: Classified structures can be graded much in the same manner as automobiles in their basic form; namely by quality of workmanship and material which, in turn reflects value and marketability.

Learning to properly grade structures requires at least a basic knowledge of construction. You must be able to determine what is good, or what is bad. It requires knowledge of what materials when assembled into various parts of a structure, form expensive or inexpensive construction. It requires the ability to recognize the difference between good and bad workmanship.

The accuracy of the grade is important. Grade reflects quality. Quality represents workmanship and type of materials used. Quality workmanship and materials reflect value. Replacement cost is basically the initial processing point of all appraisals. Quality grading is important in adopting the proper sub-classifications in the pricing schedule to arrive at the replacement cost.

Structures may be constructed from the same basic plan, each offering exactly the same facilities and with the same features, but with widely varying cost due to the quality of materials and workmanship used in their construction. A structure constructed of high quality materials and with the best of workmanship throughout may be more than twice the cost of one built from the same floor plan, but with inferior materials and workmanship.

The majority of structures erected fall within a certain type of construction consisting of average quality workmanship and materials. This type of structure being the most common can easily be distinguished. Consequently, above average quality of construction or poor quality of construction can be comparatively observed. The quality grading system in this manual is keyed to the obvious condition.

The basic grade, therefore, reflects cost of construction with average quality workmanship and materials involved and is designated a grade "C". The five grades of quality for structural classifications are as follows:

Grade "A"	Excellent quality
Grade "B"	Good quality (above average)

Grade "C"	Average quality
Grade "D"	Fair quality (below average)
Grade "E"	Poor quality (sub-standard)

Grading would be a simple process if all structures were constructed to conform to the base specifications outlined in this manual and with a normal cost variance.

Since this condition does not exist, it is necessary to further improve our grading system. It is typical for conventional structures to be built of construction qualities that fall in-between these developed grades. If the structure that is being appraised does not fall directly into a certain grade, but should be categorized as slightly better or slightly poorer than the specific grade, the use of the(+) symbol or(-) symbol will adjust the base replacement cost of the structure. This + or – procedure may be utilized through out the range of structures as required.

It is very important not to confuse quality and condition when adopting grades for older structures in which a deteriorated conditional may have an obvious effect on their appearance. Correct grades must represent replacement cost as new structures. A building will always keep its original grade regardless of its present physical condition.

Refer to the grade specifications in this manual for differences in features and quality construction for each grade as related to single family dwellings.

## Dwelling Grade Specifications

## Residential Building Classification

### Grade E

This is the lowest quality type or class of structure that can be called a residence. Usually, it is a one story, square or rectangular building of simplest design, ranging in size from 200 to 800 square feet

Dwellings of this category fall well below minimum requirements of building codes and mortgage lending agencies. Financing, if any, is handled by individuals, at higher than prevailing interest rates. They are seldom built according to any plans or specifications; frequently are owner built or with some outside assistance, on ungraded lots. Trim or other decoration is nonexistent. Materials are of low grade and workmanship crude.

From a structural standpoint, for typical buildings of this classification, the foundation and framing are flimsy and built to bare minimums. Foundations are either stone or concrete block piers; walls are constructed of wood or concrete blocks. In the case of concrete block construction, the walls are plain, without stucco or plaster, sometimes painted. In most instances, exterior walls consist of low grade weatherboarding, nailed to sparsely-spaced cheap studs. Composition roll-roofing material is sometimes placed over cheap sheathing, or galvanized iron on strips may be substituted. The roof is similar construction. Flooring is generally of low grade one side lumber. Doors and windows are of the cheapest stock wood patterns, sometimes homemade. Heating is by stove or other space heater and wiring is exposed knob and tube of Romex and drop cord type. Closets, cabinets and other built-in features are seldom provided. Often times plumbing and various materials used are second-hand.

Grade "E" Dwellings

Sub-Standard Quality

Base Specifications

Exterior Walls:	1" drop siding painted, no wall sheathing, 2" x 4" studs, 24" o.c., 1 3/8" pine doors and windows. Adjust from schedule.
Fireplace:	None included in base price. Add from schedule.
Floors:	Flat grain y.p. flooring painted, 2" x 6" joists, 16" o.c.
Foundation:	Brick, stone or concrete piers. Add for basement from schedule
Heating:	Generally no heating system. Adjust from schedule.
Interior Finish:	Cheap pine doors and trim, few cabinets and closets, beaded or sheet rock walls and ceiling.
Lighting:	Electric lighting, knob and tube wiring, drop cords.
Plumbing Fixtures:	Kitchen sink and hot water heater. Add for bathroom.
Roof:	Double pitch type roof, cheap metal or asphalt shingle roofing, 1" sheathing, 2" x 4" rafters, 24" o.c. no cornice, gutters or conductors

## Residential Building Classification

### GradeD

This is the modest, inexpensive type residence. Houses of this class are one, one and a half and sometimes two store structures including cottages, garage apartments, small duplexes and apartment buildings of three units or less and tourist court cabins. The typical house in this category is square or rectangular in shape and will range in floor area between 400 and 1200 square feet.

Residences in this bracket are usually located in residential areas where zoning and deed restrictions are liberal or non existent. Maintenance is poor to average.

Such buildings generally conform with minimum building code regulations and are often constructed on a mass production basis, either as mill quarters or lower quality residential developments. They do not meet minimum FHA or VA requirements for loan purposes and most insurance and savings and loan companies are skeptical concerning this type of financing.

From an architectural standpoint, their design is simple and decoration plain. They are of sturdy construction, usually built from plans prepared by carpenters or small builders. Often the owner does some of the work. Materials are of low to medium grades and the quality of workmanship is poor to fair. The typical building of this class is wood construction and both foundation and framing meet with minimum engineering practices. Exterior walls consist of medium grade weatherboarding, nailed to properly placed studs, or asbestos siding over low grade sheathing. The trim around corners, windows, doors and gables is simple, and roofing a low grade of composition shingles. Interior floors are average grade of pine laid directly on the joists. Partitions consist of studs finished on both sides with either two coats of plaster or drywall or inexpensive wallboard. Doors and windows are good, but inexpensive stock wood patterns.

Plumbing fixtures are of the lowest grade, and the bath fixtures are set in wood floor. Heating is by stove and flue, or inexpensive fireplace and chimney. Electrical wiring is also inexpensive, with wall switches, a few outlets and low grade fixtures. Built in equipment includes small closets and kitchen cabinets of simple type, drain boards and low grade water heater.

## Residential Building Classification

### GradeC

Here we have the type of residence which comes nearer to being the average or standard class for the entire county than any other. Included in this category are one, one and one-half or two story houses, duplexes, garage apartments, apartment houses, and tourist court cottages of similar construction. Typical buildings of this classification are average bungalows and two story residences. They range in size from approximately 500 to 2000 square feet.

As a general rule, they are located in an average to good residential section where property is minimally restricted and/or zoned for average single family dwellings. They are occupied by families in the medium income bracket and, in most instances, are owner-occupied. The neighborhood reflects pride of ownership in maintenance and appearance.

Structures of this classification meet all building code requirements and mortgage loan standards, both governmental and private. They represent the attractive, well designed and well built average American home. Occasionally, one is designed by an architect, but most are from stock plans by contractors who use quality materials, good craftsmanship and supervise the work. Such houses are typical of medium-priced housing developments constructed by local builders and real estate sub-dividers.

The typical house of this class is constructed of wood or brick, and in some areas concrete block. The foundation, wall and roofing meet with sound engineering practices.

Exterior walls consist of good grade weatherboarding nailed to sheathing and neatly trimmed around the comers, gables, doors and windows. Other types of wall may be substituted provided they conform to good construction and the remainder of the building is unchanged in quality. Flooring is a high grade pine laid on resin tar paper over sub-flooring or low cost hardwood over sub-flooring. Partitions consist of studs usually covered with drywall or plaster on each side, painted with decorative trim. Windows are either good medium grade of stock wood patterns or an inexpensive grade of steel. Doors are a good grade of wood pattern.

Plumbing is of a medium grade and bath fixtures are set in a tile floor. Heating is central heat and air. Electrical wiring is adequate to provide ample wall switches and outlets and electrical fixtures are medium grade. Built-in equipment includes adequate clothes and storage closets, medicine cabinet, built-in kitchen cabinets, drain boards, water heater and hot air furnace.

## Grade "C" Dwellings

### Basic Specifications

Air Conditioning:	None included in base price, add from schedule.
Exterior Walls:	5/8" lap siding or 1" drop siding painted, 5/8" plywood sheathing on comers, remainder of wall impregnated insulation board, 2" x 4" studs, 16" o.c., 1 * doors and 1 3/8" double hung windows. Adjust from schedule.
Fireplace:	None included in base price, add from schedule.
Floors:	Good quality carpet, 1" oak flooring, 5/8" plywood subfloor, 2" x 8" joists, 16" o.c. timber beam supports. No attic floor.
Foundation:	Masonry or concrete block walls and footings. Add for basement.
Heating:	Central heat and air unit.. Adjust from schedule.
Interior Finish:	Pine doors and trim throughout, average kitchen cabinets, rock lath and plaster walls and ceilings, or average dry-wall construction, papered or painted, no tiling in bathroom.
Lighting:	Electric lighting, concealed knob and tube wiring, average fixtures, standard wall outlets.
Plumbing:	Kitchen sink, automatic water heater, add for bathroom fixtures.
Roof:	Double Pitch, hipped or gambrel type, average asphalt or wood shingles, 1/2" plywood sheathing, 2" x 6" rafters, 24" o.c. plain cornice, galvanized iron gutters and conductors.

## Residential Building Classification

### Grade B

This is the good, better than average residential classification. Included are one, one and half, two and two and a half story houses, garage apartments, duplexes, apartment houses, all of a similar construction. Typical buildings of this class are good bungalows and two story residences. They range in area from about 800 to 2200 square feet.

These homes are located in the better-than-average neighborhoods which are zoned for and often times restricted to larger more expensive dwellings. Lot sizes are generally fairly large and subdivisions well planned. For the most part, they are owner occupied and pride of ownership is much in evidence. Maintenance is of a better quality and workmanship of a skilled nature. Attractive ranch-type houses and so-called "modern" houses, with varying floor levels, fall into this category.

Exterior walls consist of high grade weatherboarding or equal, laid on felt and sheathing, expertly trimmed about the comers and gables and round the doors, windows, eaves, and base of the house. Brick and hollow tile may be used if of good quality and workmanship, also concrete block in some areas, but only if the walls are furred. Roofing is usually the best grade of composition or asbestos shingles.

Floors are a good grade hardwood, carpet or tile. The partitions consist of studs with drywall or three coats of plaster on each side, with decorative trim, and at times some paneling. A larger number of windows are usually found in a structure of this type than in the average house, made of high grade standard wood or a medium grade of steel or aluminum, casement type. The doors are of a medium grade wood pattern.

## Grade "B" Dwellings

### Good Quality

#### Basic Specifications

Air Conditioning:	None included in base price, add from schedule.
Exterior Walls:	5/8" lap siding painted, 5/8" plywood corner sheathing, remainder of walls impregnated insulation board, 2" x 4" stud, 16" o.c., 1 1/2" doors, 1 3/8" double hung windows, storm windows and doors. Adjust from schedule.
Fireplace:	None included in base price, add from schedule.
Floors:	High grade carpet on underlayment of 1" oak flooring, sanded and varnished, 1" d.m. subfloors, 2" x 8" joist, 16" o.c. timber or steel beams, no attic floor.
Foundation:	Masonry or concrete block walls and footings. Adjust from schedule for basement.
Heating:	Forced warm air, steam, hot water, or equal with thermostatic controls, one automatic fired furnace or boiler, adjust from schedule.
Interior Finish:	Enameled trim, pine doors, good kitchen cabinets with built in over and stove, ample closet space, rock lath and plaster walls and ceilings or good grade drywall construction, carpet and wall paper in bathroom.
Lighting:	Electric lighting, b-x or concealed knob and tube wiring, good grade fixtures throughout, ample wall outlets.
Plumbing:	Good kitchen sink, automatic water heater, add for bathroom fixtures.

Roof:

Double pitch, hipped or gambrel type, asphalt or wood shingles, 1" d and m sheathing, 2" x 6" rafters, 16" o.c., plain cornice, galvanized iron flashings, gutters and conductors.

## Residential Building Classification

### Grade A

Residences of the excellent type are slotted in this classification. Included are one, one and one half, two and two and one half and three story houses, garage apartments, some high grade duplexes and tourist courts all of similar construction. Buildings in this category represent the finest quality found in home built of ordinary materials. They range in size from 1000 to 4000+ square feet.

These homes are usually located in the highest class residential sections which are zoned for and restricted to highest residential use. Lots are generally large and professionally landscaped. Owners are of the high income group.

Buildings of this class more than fulfill all requirements of building codes and properly located, surpass all standards of mortgage loan agencies. They are sometimes custom-designed and built for the owners. Planning usually includes adaptability to the site. Materials are of the best grade materials and craftsmanship is highly skilled, with architectural supervision. Extra conveniences and decoration are common in this classification.

Exterior walls consist of highest grade siding laid over felt and sheathing, often insulated, solid brick or hollow tile. They are properly and ornately trimmed about comers, gables, eaves, entrance and base of the house and around doors and windows, usually following custom plan of decorative design. The foundation and frame conform to best engineering practices. Roofing is of high quality.

Typical floors are high grade hardwood, carpet, marble or tile over good sub-flooring. Partitions consist of studs, plastered on both sides with high class three coat plaster or drywall and panel. The trim is excellent and decorative, often including variation of finished panel walls, custom fireplaces, glass enclosed rooms and other features.

Windows are the best grade wood pattern of the better grades of steel or aluminum. Doors are high grade or custom wood patterns. High grade plumbing fixtures are used throughout and connections for modem appliances are evident. Bathrooms have tile floors and walls. Heat is provided by automatic hot water or steam furnace and radiators, sometimes combines with air conditioning. The electrical system is of the highest grade, including

expensive fixtures of an incandescent or fluorescent type. Adequate switches and outlets are evident. Built-in equipment includes custom clothes closets and ample storage space, frequently cedar lined, utility rooms, bookcases, kitchen cabinets and large water heater.

Grade "A" Dwelling

Excellent Quality

Basic Specifications

Air Conditioning:	None included in base price, add from schedule.
Exterior Walls:	$\frac{3}{4}$ lap siding, painted 3 coats lead and oil, or impregnated insulation board, 2" x 4" studs, 16" o.c., 1 * doors and windows, weather stripped, storm doors and windows, wall insulation. Adjust from schedule.
Fireplace:	None included in base price, add from schedule.
Floors:	First grade carpet on underlayment or 1" first grade oak flooring, sanded filled and varnished or equal, 5/8" plywood subfloors, 2" x 8" joist, 10" o.c., heavy timber or steel beam and column supports, no attic floor.
Foundation:	Masonry walks, waterproofed, concrete footings, no basement.
Heating:	Winter air condition system, forced warm air, steam vapor, hot water, or equal. Thermostatic controls, one automatic fire furnace or boiler, adjust from schedule.
Interior Finish:	Hardwood or enameled doors and trim throughout, good built-in kitchen cabinets with built-in over and stove, abundant closet space, rock lath and 3 coats plaster walls and ceilings, or high grade drywall construction, papered or painted. Ceramic tile floor and wainscot or high grade carpet and wall paper in bathroom.
Lighting:	Electric lighting, wiring in flexible or pipe conduit, high grade fixtures throughout, abundant wall outlets.

Plumbing: Kitchen sink, automatic gas, oil or electric water heater, add for bathroom fixtures.

Roof: Double pitch, hipped or gambrel type, heavy asphalt, stained wood, or asbestos shingles, 1" d and m sheathing, 2" x 8" rafters, 16" o.c., plain or ornamental cornice, heavy galvanized iron or copper flashing, gutters and conductors, insulation.

## Depreciation

## Depreciation

Depreciation – a loss in value due to any cause.

**Physical Depreciation:** A loss in value due to physical deterioration. It is readily observed as the decaying effect of the elements and/or lack of maintenance, in conjunction with the chronological age of the structural components of the buildings.

**Functional Obsolescence:** A loss in value due to lack of utility or desirability of part or all of the property.

**Economic Obsolescence:** A loss in value due to causes outside the property and inadequacy of the property.

**Effective Age:** An age which reflects a true remaining life for the property, taking into account the typical life expectancy of a building of its class and usage. It is a matter of judgment taking all factors into consideration.

**Remaining Life:** The length of time the improvement may be expected to continue to perform its function economically.

**Percent Good:** 100% less the percentage of depreciation.

**Examples of Functional Obsolescence:**

Old fashion bathroom and kitchen fixtures, inadequate hot water or heating systems, inadequate placement of electrical outlets, low hanging pipes in commercial or industrial buildings, an absence of ventilating facilities, poor room arrangements, super-adequacies such as extra high ceilings, inadequate spacing in a warehouse, multi-story construction in an old industrial building, and undesirable shape or location on a site of a commercial structure.

### Examples of Economic Obsolescence:

Inharmonious land uses, location of obnoxious commercial or industrial businesses in a residential neighborhood, narrow streets with poor traffic access, and lack of adequate parking in a retail business district.

Many efforts have been made to compile schedules which reflect the combined effects of deterioration and obsolescence into a single guideline for depreciation estimates in appraising. These schedules most frequently attempt to identify an overall economic or useful life for various structural classes, then set out percentage remainders of reproduction or replacement cost of properties of a given age and class. The classes may be generally described as typical ranges of life expectancy or certain structural class, and implies the amount of time an improvement would normally be expected to remain an asset to the land in its present or intended use.

While such schedules are recognized to be only guides at best (with depreciation estimated for a particular property by current market data, considered most accurate), their use in mass appraisal efforts is well founded and generally considered sufficient.

## Land Valuation

## Land Valuation

The valuation of land:

The valuation of residential land is a comparatively simple and logical operation. As with many other phases of appraisal work, it is likely to require more hard work than brilliance or intellect. The factors which contribute to value and those which detract from value are there for everyone to see. It remains only for the critical eye of the appraiser to observe them.

The residential appraiser who possesses a thorough understanding of the basic theory of valuation experiences little difficulty in appraising residential lots. Here he has an excellent opportunity to exercise his inherent common sense and good judgment. To assist him in appraisal, we review here a number of basic valuation rules which experience has indicated are acceptable. Their use has given consistently reliable results in the past.

Residential lots differ as to desirability and advantages and thus have a varying capacity for use. It is upon the degree to which this capacity for use exists in a particular lot that competition between bidders is developed, and the demand for ownership may be established.

### Like Lots Have Like Value

Intelligent buyers compare prices as well as the advantages and disadvantages of other available building sites. It is understandable, that the values of lots of equal desirability and advantages in a district tend to seek a common level. An over supply of lots of comparable desirability tends to diminish the value of each of them. Conversely, a shortage of building sites makes for premium prices paid for these which are available, and in this manner establishes the value of all similar lots at the same higher level. Thus, the appraisal of residential land, and for land given to any other use, for that matter, is not primarily a process of determining its use value as with structures, but one of comparing the desirability and prices of other available building sites. One needs only to compare the advantages and disadvantages of a site of unknown value with those offered by a lot of known value. The appraiser simply cuts and tries and fits until he has narrowed the bracket of valuation to a figure which completely satisfies him as representing the justifiable price on the current market for such real estate in the area.

### The Use of "Bracketing" and Neighborhoods:

The method of cutting and tying, referred to above is known as bracketing and may be used to excellent advantages in all appraisal work. The appraiser simply determines maximum and minimum limits to the value, and by narrowing the zone between these limits, finally establishes a "bracket: within it is reasonable to assume the actual value will fall. Neighborhoods are very useful in sorting the correlating sales prices in a district, both for vacant and improved properties. Recent actual selling prices for vacant lots in a locality, when such information is obtained from reliable sources, represent a reliable starting point for land valuation. Such sale prices, however, must be carefully investigated to determine their reliability as criteria of value. The circumstances which actuated both the buyer and the seller should be considered in each case to determine if the actual price of the sale represents a fair value for the property. The date of each sale should be obtained in order that the effect of general economic conditions and special conditions of environment at the time of the sale may be considered.

The appraiser should never lose sight of the fact that he is seeking a present value rather than an expression of value in the past. The trends of a particular district, of an entire town, and even of the nation, all have their effect upon real estate values.

### Unit Front Foot Prices Determined:

The use of the unit front foot as a measurement of land value is a common practice of most appraisers. A unit front foot is a strip of land one foot wide lying perpendicular to the street, and having a depth equal of the standard established as normal for that locality. This standard depth should conform to the depth which predominates in a community through local custom and current methods of sub-dividing. Unit front foot prices or values may be established by the appraiser in any given neighborhood for lots of standard depth and with varying degrees of desirability. The values of lots longer or shorter than this standard may then be computed by referent to the residential land depth table, which, by means of index percentages, indicates the increase or decrease in value as the depth of the lot varies. Such tables are, admittedly, theoretical but their continued use is dictated because they have yielded reasonable results in the past and their use at least guarantees consistency. Commercial prices are often expressed in dollars per square foot as a unit of comparison.

### Excess Frontage and Depth Table:

The appraiser should consider carefully the possibility of the existence of excess frontage in valuing building sites which are wider than normal. Excess frontage refers to the added width of a lot beyond what represents an ideal frontage for a residential building site. Such excessive frontage is not of equal value to the normal frontage required for a desirable residential lot. Frontage prices in these cases of abnormal width should be scaled down.

### Residential Depth Table:

Many of the older depth tables are now out of date. They were designed for use in the days of deep backyards accommodating stables and vegetable gardens. Rear alleys were often provided and there was quite a premium of added depth beyond this standard dimension. The current trend in subdividing is toward short and wider lots. Alleys are invariably omitted in modern sub-divisions. Thus, it is reasonable to assume that, for residential purposes, added depth beyond the current standard of 150 feet no longer commands the premium it once did.

### Land Valuation Maps:

The residential appraiser who is particularly active in his community will find it is usefully to prepare a land valuation map for the entire area in which he operates. He should first obtain, or make for himself, an outline block map of the district. The map should be drawn to scale providing space within the boundaries of streets for noting unit front foot prices. He should then select a residential lot depth table with a standard of depth conforming to current practice of subdividing in his neighborhood.

The first phase of land pricing is carried out in the office. The appraiser will obtain from reliable sources, perhaps from transactions with which he is personally familiar, a record of recent and current sales of vacant lots. The actual price and the date of the transaction will be noted on the map at the location of the lot, together with the frontage and depth of the lot. He will then reduce this value to a unit front foot price by dividing the total price by the frontage of the lot, again dividing the actual price per front foot by the specific depth factor for a lot of this depth, and again dividing by the specific frontage factor for a lot with the amount of frontage.

The unit front foot price resulting from these simple mathematical operations will then be noted upon the map, preferably in a distinctive color. This price for a standard foot of frontage will represent a reliable finding upon which the valuation of site of comparable advantages may be based. The appraiser continues this operation until the entire map is dotted with reliable unit front foot prices representing bona fide sales of vacant land at the current market price in his neighborhood. It must be assumed he will select only those sales which are typical of the open market, and will disregard all those transactions which were influenced by special circumstances motivating either the buyer or the seller.

We are now ready for the field phase of the operation. The appraiser takes the map with him and drives the streets of the neighborhood, stopping in each block and carefully comparing the advantages and the disadvantages of those lots with the lots upon which he has his reliable data. The unit front foot prices he established by this process of comparison are noted on the map. As he goes along the appraiser will make notations of special factors he observes, such as an outstanding view, special topography features which will affect the value, and other factors acting to increase or decrease the prices a discriminating buyer might be logically expected to pay for a given location.

When the map is completed and each block of the neighborhood has an acceptable unit front foot price noted thereon, the appraiser is ready to value the lots. In appraising a specific property, it remains only to translate the unit front foot price show for that block into a valuation for a specific lot. He accomplishes this operation by applying to the frontage and depth of the lot being reviewed the appropriate factor from the tables he has selected as standard. Unit front foot price time frontage x depth factor x frontage factor will result in a reliable estimate of the value of the specific lot he is appraising.

#### Values Must Be Current:

The appraiser must keep his land valuation map up to date. As the market for land in his neighborhood changes, the prices upon which he will base his appraisals should be revised. It is his job to keep up with the market. Should speculation develop in an area, the sale prices will quickly disclose it, but the beginnings of trends in change of value are often quite small and he must be on the lookout for them constantly. To assist in the valuation of tracts of irregular size and shape, a number of well tested and proven land valuation rules for unusual lots have been designed (see supplementary tables). These

rules may be used in pricing triangular, wedge shaped and other odd shaped lots that may be encountered.

#### Effect of Topographical Features on Value:

Unusual topographical features invariably require special treatment in residential land valuation. Ravines or gullies, ledges, hillsides and hilltops do not necessarily detract from value. Often the presence of such out of the ordinary topographical features may be of considerable value to builders with vision and enterprise to take advantage of them. Such so-called "problem lots" usually represent a difficult design problem. When a building is visualized, however, taking full advantage of unusual topography, the problem lot often turns out to be exceptionally desirable and valuable.

There are many other instances in which unusual topography will detract from the desirability and value of a lot as a building site. Ravines or gullies may require filling before the lot is made usable. Unusually high lots may have to be graded and the excess material hauled away in preparing the site for building. Open ditches may be required to be converted to underground sewers. Outcroppings of rock or buried rock ledges in some localities represent another costly hazard to building. All of these require special depreciation allowances, approximating the cost of eliminating the hazard. It should be remembered that the added investment required to eliminate such obnoxious features will only bring the lot to the value it would possess as a normal building site. The residential appraiser will do well to consider carefully whether value has been enhanced or depreciated by the condition of the terrain.

#### Valuation of Rural Land (Acreage Tracts):

The same basic principals used to establish residential land values will be used to establish rural land values. The intent is to establish an appraisal procedure to achieve a uniform market value appraisal for rural acreage. By determining how the market buys and sells rural acreage we will select an appraisal method which will best represent the local condition. The method used will estimate a market value appraisal of all rural vacant and improved land.

In the past it has been the policy of many rural counties to approach the appraisal of rural acreage from an agricultural standpoint. This approach places the strongest emphasis on the amount and quality of farmable land. However, due to the shift in consumer interest, this has become an almost

unseen influence. As buyer interest moves toward residential uses other factors such as size, location, road frontage and the amount of usable land become stronger indicators of market value.

#### Rural Rate Methodology:

The rural rate technique is an appraisal concept which has been used to develop market rates from rural acreage sales. The main factor which influences values in this method is the amount of land which when used at its highest and best use will provide an adequate return of investment. This land is referred to as usable land and appraised in accordance to prices which are assigned to uniform areas. The rural rate area is determined by using sales information to group properties of similar market value into well defined boundaries (neighborhoods). Once the rural rate technique is applied to a given parcel, condition factors may be used to achieve a realistic value when compared to comparable parcels which have recently sold.

Many factors must be considered before a true market analysis can be obtained. The factors which play the most important role in the determination of market value are location, size, shape, road frontage, type of access and topography. These factors affect each parcel of rural acreage and adjustments for these factors must be used in determining the true market value.

## Income Approach to Value

## Property Valuation Techniques

### Applying the Income Approach

Since the justified price paid for income producing property is not more than the amount of investment required to produce a comparably desirable return, and since the market can be analyzed in order to determine the net return actually anticipated by investors, it follows that the value of income producing property can be derived from the income which it is capable of producing. What is involved is an estimate of income through the collection and analysis of available economic data, the development of a proper capitalization rate, and the processing of the net income into an indication of value by employing one or more of the acceptable capitalization methods and techniques.

#### The Principles of Capitalization:

Capitalization is the mathematical process for converting the net income produced by property into an indication of value. The process evolves out of the principles of perpetuity and termination. Perpetuity affirms that the net income produced by land will continue for an infinite period of time. Termination affirms that the net income produced by a building (assuming normal repairs and maintenance) will stop after a certain number of years. This in effect is to say that all buildings at some time in the future will cease to have economic value. If the income flow produced by a building will terminate in the future, it is reasonable to suggest that the investor in buildings is entitled to the return of his investment. In the capitalization process, this recover of the investment is referred to as recapture. Theoretically, the recovered capital would be used to replace the present structure when it ceases to have value. In actual practice, however, the investor usually uses the return capital for debt service or reinvestment in other projects.

Several methods of capitalization are currently used by appraisers. All the methods recognize that the investor is entitled to both a return on and the recapture of his investment.

#### Exploring the Rental Market:

The starting point for an appraiser is an investigation of current rent in a specific area in order to establish a sound basis for estimating the gross income which should be returned from competitive properties. The appraiser must make a distinction between economic rent or, the rent which property is

normally expected to bring in the open market, as opposed to the contract rent or the rent which property is actually realizing at the time of the appraisal due to lease terms established some time in the past.

The first step then is to obtain specific income and expense data on the properties which best typify normal market activity. The data is necessary to develop local guidelines for establishing the economic rent and related expenses for various types of properties. The next step is to similarly collect income and expense data on individual properties, and to evaluate the data against the established guidelines. The collection of income and expense data is an essential phase in the valuation of commercial properties. The appraiser is primarily concerned with the potential earning power of a property. His objective is to estimate its expected net income. Income and expense statements of past years are valuable only to the extent which they serve this end. The statements must not only be complete and accurate, but must also stand the test of market validity. Consideration of the following factors should assist the appraiser in evaluating the data in order to arrive at an accurate and realistic estimate of net income.

#### Questions Relating to Income Data:

Was the reported income produced entirely by the subject property? Very often rental will include an amount attributable to one or more additional parcels of real estate. In this case, it would be necessary to obtain the proper allocation of rent.

Was the income attributable to the subject property as it physically existed at the time of the listing, or did the property include the value of leasehold improvements and remodeling for which the tenant paid in addition to rent? If so, it may be necessary to adjust the income to reflect economic rent.

Does the reported income represent a full year's return? It is often advisable to obtain both monthly and annual amounts as a cross check. Does the income reflect current economic rents? Is either part or all of the income predicated on an old lease? If so, what are the provisions for renewal options and rates?

Does the reported income reflect 100% occupancy? What percentage of occupancy does it reflect? Is this percentage typical of this type of property, or is it due to special nonrecurring causes? Does the income include rental for

all marketable space? Does it include an allowance for space, if any, which is either owner or manager occupied? Is the allowance realistic?

Is the income attributable directly to the real estate and conventional amenities? Is some of the income derived from furniture and appliances? If so, it will be necessary to adjust the income or make provisions for reserves to eventually replace them, whichever local custom dictates. In many properties an actual rental does not exist because the real estate is owner occupied. In this event, it is necessary to obtain other information to provide a basis to estimate economic rent. The information required pertains to the business operation using the property. Proper analysis of the annual operating statement of the business including the gross sales or receipts can provide an accurate estimate of economic rent.

#### Analysis of Expense Data:

The appraiser must consider only those expenses which are applicable to the cost of ownership. Any portion of the expenses incurred either directly or indirectly by the tenant need not be considered. Reimbursed expenses can only be considered when the amount of reimbursement is included as income. Each expense item must stand the test of both legitimacy and accuracy. How do they compare with the guidelines and norms? Are they consistent with the expenses incurred by comparable properties?

Management refers to the cost of administration. These charges should realistically reflect what a real estate management company would actually charge to manage the property. If no management fee is shown on the statement, a proper allowance must be made by the appraiser. On the other hand, if excessive management charges are reported the appraiser must disregard the reported charges and use an amount which he deems appropriate and consistent with comparable type properties. The cost of management bears a relationship with the risk of ownership and will generally range between 4% and 10% of the gross income.

General expenses in that they include such items as the cost of services and supplies not charged to a particular category, unemployment and FICA taxes, workman's compensation and other employee insurance plans are legitimate deductions.

Miscellaneous expense is the "catch all" category for incidentals. This item should reflect a very nominal percentage of the income. If the expenses

reported seem to be excessive, the appraiser must examine the figures carefully to determine if they are legitimate expenses. If they are, they should be allocated to their proper category.

Cleaning expenses are legitimate charges. They are for such items as general housekeeping and maid service and include the total cost of labor and related supplies. All or a portion of the cleaning services may be provided by outside firms working on a contract basis. Cleaning expenses vary considerably and are particularly significant in operations such as offices and hotels. "Rule of thumb" norms for various operations are made available through national management associations. The appraiser should have little difficulty in establishing local guidelines.

Utilities are generally legitimate expenses and, if reported accurately, need very little reconstruction by the appraiser other than to determine if the charges are consistent with comparable properties. Local utility companies can provide the appraiser with definite guidelines.

Heat and air conditioning costs are often reported separately and in addition to utilities. The expenses would include the cost of fuel other than the above mentioned utilities and may include, especially in large installations, the fireman's wages, the cost of related supplies, inspection fee, and maintenance charges. These are generally legitimate costs and the same precautions prescribed for utilities are in order.

Elevator expenses, including the wages and uniforms of elevator attendants and the cost of repairs and services, are legitimate deductions. Repairs and services are generally handled through service contract and can be regarded as fairly stable annual recurring expenses.

Decoration and minor alteration are necessary to maintain the income stream of many commercial properties. In this respect, they are legitimate expenses. However, careful scrutiny of these figures is required. Owners tend to include the cost of major alterations and remodeling, which are capital expenditures and are not legitimate operating expenses.

Repairs and maintenance expense reported for any given year may not necessarily be a true indication of the average or typical annual expense for these items. For example, a statement could reflect a substantial expenditure for a specific year (possible because the roof was replaced and several items of deferred maintenance were corrected), yet the statement for the following

**Real Estate Taxes:** In making appraisals for tax purposes, the appraiser will find it more convenient to exclude the actual amount reported for real estate taxes. Since future taxes will be based upon his appraised value, he can easily provide for this expense by including it in the capitalization rate.

**Nash County:** Included in the capitalization rate. See "Effective Tax Rate Table" in this manual.

**Other Taxes:** Expenses reported in this category, such as income taxes, corporate taxes and franchise taxes, usually do not pertain to the real estate and should be disregarded.

**Depreciation:** The appraiser provides for this expense by the recapture rate which he includes in the building capitalization rate. The amount reported for depreciation is a bookkeeping figure which the owner uses for internal revenue purposes and should not be considered in the income approach. In newer properties this figure may provide an accurate indication of the original cost.

**Interest:** Interest on borrowed capital is not a legitimate expense. All property is appraised as if it were free and clear. It makes no difference to the appraiser whose money is used to purchase the property. If a portion of the investment is borrowed capital, the owner of the property is entitled only to a return on that portion of the property he owns, while the return on the balance of the investment is assigned to the holder of the mortgage. Interest paid for borrowed capital is not a deductible expense since interest on the total investment, as normal return, is considered in the capitalization rate.

**Land Rent:** Land rent is paid in lieu of purchasing the land and is generally not considered an expense item in the capitalization process. It is, however, a significant item in that it may have a direct bearing upon the market value of a property. Land leases have the tendency to influence value of property upward or downward depending whether they are favorable or unfavorable to a prospective buyer.

It is advisable to obtain the amount and terms of all leases whenever possible.

It is evident at this point there are some expense items listed above which the appraiser should disregard. The question may come up, why ask for the information if we do not intend to use it? The answer is that expense forms should be designed to accommodate property owners and/or accountants. Their records include these categories, and if space is not provided to enter these items under "miscellaneous" or to include them in other categories, it would be very difficult for the appraiser to extract the legitimate deductions.

#### Developing Capitalization Rates:

It is virtually impossible and certainly not practical to obtain complete economic history on every commercial property we appraise. On many properties, we do obtain detailed economic information. We must realistically recognize the fact that the data obtainable on some properties is definitely limited.

In most cases, the gross income and a list of the services and amenities furnished can be obtained in our listing operation. Therefore, in order to insure a good appraisal, a number of the operation expenses necessary to maintain that gross income are best provided for by including percentage allowances for property classifications. These are, of course, in addition to the interest and recapture rates.

#### Component Parts of Capitalization Rates:

- Building Cap Rate
- Discount Rate
- Effective Tax Rate
- Land Cap Rate
- Recapture Rate

Established rates to use in appraising for ad valorem taxes will generally consist of the following:

1. Recapture rate of the annual rate of return on the depreciable items of real estate investment.
2. Discount rate or the annual rate of return on a real estate investment.
3. Effective tax rate or the annual rate of return on the total real estate investment required to pay the annual cost of real estate tax.
4. Operating expense rate or the annual rate of return on the total real estate investment required to pay the annual cost of usual and unanticipated expenses.

#### Recapture Rate:

The straight line method of recapture is the simplest method and the one which seems to most reflect the action of the investors in general. It calls for the return of capital in equal increments of percentage allowances spread over the estimated remaining economic life of the building.

#### Examples:

- 50 years remaining:  $100/50 = 2.0\%$  per year
- 40 years remaining:  $100/40 = 2.5\%$  per year
- 25 years remaining:  $100/25 = 4.0\%$  per year

#### Discount Rate:

There are several methods currently used by appraisers to determine the acceptable normal rate of return expected by investors. The band of investment method and the direct comparison method are considered below. Repeating these procedures on an adequate representative sampling should provide the appraiser with a pattern from which he would be able to select the most appropriate indicated rate.

#### Band of Investment Method:

In the band of investment method, it is necessary to first determine the rate of return local investors require on their equity (cash outlay). It is then necessary to contact lenders and obtain the current interest rates for money and the amount of equity required and then multiply the percentages of equity and mortgage by the investors' and lenders' rates. The sum of these products will indicate the actual rate of return.

Nash County Example:

$$\begin{array}{l} \text{Equity Rate 12\%- Mortgage Rate 9\%} \\ \text{Amount of Equity 25\% x 12\% = 3\%} \\ + \quad \text{Amount of Mortgage 75\% x 9\% = 6.75\%} \\ = \quad \text{Indicated Rate of Return 9.75\%} \end{array}$$

In the direct comparison method, the appraiser abstracts the rate of return directly from actual market data. It can be reasonably assumed that informed investors fully aware of the existence of comparable properties will invest in those properties which are able to produce the required and desirable net return.

Following are the steps involved in determining the normal rate of return by the direct comparison method.

1. Collect sales data on valid open market transaction involving properties for which the appraiser is able to accurately estimate both the net income and the land or building value.
2. Allocate the proper amounts of the total sales price to the land and buildings.
3. Estimate the remaining economic life of the building and compute the amount of return required annually for the recapture of the investment in the building.
4. Determine the net income before recapture.
5. Deduct the amount required for recapture from the net income. The residual amount represents the actual amount of interest.
6. Divide the actual amount of interest by the sales price to convert it into a percentage rate of return.

Example:

1. Sale Price = \$165,000.00
2. Amount allocated to land = \$ 64,000.00  
Amount allocated to building = \$101,000.00
3. Remaining life = 20years

Annual rate of recapture= 100% divided by 20 years = 5%  
Amount required annually= \$101,000 x 5% = \$5,050 per year

4.	Net income before recapture	=	\$ 20,345.00
5.	Less Recapture	=	\$ 5,050.00
	Interest	=	\$ 15,295.00
6.	Indicated rate of return	=	\$ 15,295.00
	Divided by \$165,000.00	=	9.27%

#### Effective Tax Rate:

To make the proper provisions for real estate taxes the appraiser must anticipate two factors.

1. The tax rate per \$100.00 of assessed valuation
2. The percentage of the appraised value to be used for assessment purposes.

The annual rate required to pay the cost of taxes can then be calculated by multiplying the tax rate in dollars per \$100.00 assessment (equivalent to a percentage) by the percentage level of assessment.

#### Operating Expense Rate:

This rate shall include management, fixed expenses, general expense and repairs and maintenance. It is essential that these figures reflect local conditions. The actual local cost may be extracted from income and expense data collected or from available technical publications. Nash County will develop these rates by class.

#### Capitalization Rates:

This includes the total land rate. Land is not a depreciable item. Since the income produced by land will theoretically continue for an infinite period of time it is not necessary to recapture the investment to land. The capitalization rate applicable to land is, the sum of the discount rate and the effective tax rate.

#### Total Building Rate:

A building is a depreciable item. Since the income produced by a building will terminate in a given number of years it is necessary to recapture the

investment in the buildings. The capitalization rate applicable to buildings is the sum of the discount rate, the effective tax rate and the recapture rate. Since it is the appraiser's job to interpret the local real estate market, it is quite obvious that the capitalization rates he uses must also reflect the actions of local investors.

#### Capitalization Methods:

The most prominent methods of capitalization are direct, straight line, sinking fund, and annuity. Each of these is a valid method of capitalizing income into an indication of value. The basis for their validity lies in the action in the market which indicated that the value of income producing property can be derived by equating the net income with the net return anticipated by informed investors. Nash County utilizes the straight line method which can be expressed in terms of a simple equation.  $\text{Value} = \text{net income divided by capitalization rate}.$

#### Direct Capitalization:

The appraiser determines a single over-all capitalization rate. This is done by analyzing actual market sales of similar types of properties. He develops the net income for each property and divides the net income by the sales price to arrive at an over-all rate of return. The net income of the property is then divided by the appropriate over-all rate to provide an indication of value.

The big disadvantage of this method is that it does not provide for using separate rates for land and buildings. It therefore, calls for a highly subjective judgment on the part of the appraiser in applying an over-all rate to properties that have different land to building ratios. The statement that mortgage-equity capitalization is a sophisticated form of direct capitalization may perhaps be an over simplification, but it is nevertheless true. The major difference in the two approaches is in the development of the over all rate.

In this method, equity yields and mortgage terms are considered influencing factors in construction of the lease rate. In addition, a plus or minus adjustment is required to compensate for anticipated depreciation or appreciation. This adjustment can be related to the recapture provision used in other capitalization methods and techniques. The straight line and sinking fund methods are both actually forms of straight capitalization with one using straight line recapture and one using sinking fund recapture. Both methods follow the same basic principles as direct capitalization, differing only in that they provide for separate capitalization rates for land and building, with the

building rate differing from the land rate in that it includes an allowance for recapture.

Straight line recapture calls for the return of invested capital in equal increments or percentage allowances spread over the estimated remaining economic life of the building.

Sinking fund recapture calls for the return of invested capital in one lump sum at the termination of the estimated remaining economic life of the building. This is accomplished by providing for the annual return of a sufficient amount to invest and annually reinvest in safe, interest bearing accounts, such as government bonds or regular savings accounts, which will ultimately yield the entire capital investment during the course of the building's economic life.

Annuity capitalization lends itself to the valuation of long term leases. In this method, the appraiser determines, by the use of annuity tables, the present value of the right to receive a certain specified income over stipulated duration of the lease. In addition to the value of the income stream, the appraiser must also consider the value that the property will have once it reverts back to the owner at the termination of the lease. This reversion is valued by discounting its anticipated value against its present worth. The total property value then is the sum of the capitalized income stream plus the present worth of the reversion value.

#### Residual Techniques:

It can readily be seen that any one of the factors of the capitalization equation ( $\text{value} = \text{net income} \div \text{capitalization rate}$ ) can be determined if the other two factors are known. Since the value of the property is the sum of the land value plus the building value, it holds that either of these can be determined if the other is known. The uses of these mathematical formulas in capitalizing income into an indication of value are referred to as residual techniques, or the property residual, the building residual and the land residual techniques.

The property residual technique is an application of direct capitalization. In this technique, the total net income is divided by an over all capitalization rate (which provides for the return on the total investment to land a buildings plus the recapture of the investment to the building) to arrive at an indicated value for the property.

The building residual technique requires the value of the land to be a known factor. The amount of net income required to earn an appropriate rate of return on the land investment is deducted from the total net income. The remainder of the net income (residual) is divided by the building capitalization rate (which is composed of a percentage for the return of the investment plus a percentage for the recapture of the investment) to arrive at an indicated value for the building.

The land residual technique requires the value of the building be a known factor. The amount of net income required to provide both a proper return on the recapture of the investment is deducted from the total net income. The remainder of the net income (residual) is then divided by the land capitalization rate (which is composed a percentage for the return on the investment) to arrive at an indicated value for the land.

The following are example of the application of the residual techniques to a property yielding an annual net income of \$10,000,000.00. The remaining life of the building is estimated to be 25 years, and the indicated normal rate of return to be 8%.

#### Property Residual Technique

Analysis of market data involving the sales of comparable properties indicates that investors will invest for a total net return amount to 11% of the investment.

Net income	=	\$10,000,000.00
Property Value	=	Net income divided by capitalization
Rate	=	\$10,000,000.00 divided by 11% = \$90,900.00

#### Building Residual Technique (Straight Line Recapture)

Land Value	=	\$20,000.00
Recapture Rate	=	100% divided by 25 years= 4%
Land Capitalization Rate	=	8% (interest rate)
Building Capitalization	=	8% (interest rate)
Plus 4% (recapture rate)	=	12%
Net Income	=	\$10,000.00
Amount of Net Income Imputable to Land		
(\$20,000.0) x 8%)	=	..\$1,600.00
Residual Income	=	\$8,400.00

Imputable to Building		
Building Value	–	Net Income Divided by Capitalization
Rme	=	\$8,400.00 divided by 12% = \$70,000.00
Land Value	=	\$20,000.00
Property Value	=	\$90,000.00

#### Land Residual Technique (Straight Line Recapture)

Building Value	=	\$70,000.00	
Recapture Rate	=	100% divided by 25 years	4%
Land Capitalization Rate	=	8% (interest rate)	
Building Capitalization	=	8% (interest rate)	
Plus 4% (Recapture)	–	12%	
Net Income			= \$10,000.00
Amount of Net Income	(\$70,000x 12%)		8,400.00
Imputable to Building			
Residual Income			\$ 1,600.00
Attributable to Land			
Land Value		Net Income Divided by Capitalization Rate	
Land Value	=	\$1,600.00 divided by 8%	\$20,000.00
Building Value	=		\$70,000.00
Property Value	=		\$90,000.00

Nash County NC

Sample for Application of Recommended

Capitalization Method and Technique

(Straight Line Method and Building Residual Technique)

Required Data:

Land Value- \$35,000.00 Discount Rate – 12.5% Recapture Rate – 2.5%  
Effective Tax Rate - .439%

Calculation Procedure:

Effective Gross Income	\$30,000.00
Less Operating Expenses (30%)	- 9,000.00
Less Real Estate Taxes (in recapture rate)	<u>0.00</u>
Net Income Before Recapture	\$21,000.00

Less Net Income Imputable to Land	
Land Value- \$35,000 Discount Rate- 12.5%	
Effective Tax Rate - .439%	- <u>4,530.00</u>
Income Imputable to Building	\$16,740.00

Building Value	
Income to Building (\$16,470) Discount Rate (12.5%)	
+Effective Tax Rate (.439%)	
+Recapture Rate (2.5%)	= \$106,681.00
+Land Value	= 35,000.00

Indicated Property Value	\$141,680.00
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General Summary  
Application of Rates for  
Land and Improvement Values

## General Summary

### Section 1

#### Land

A careful investigation shall be made of the true value of all classes of land, giving due consideration to all factors enumerated in these specifications. Sales data covering market sales shall be secured and this data will be analyzed, checked, and recorded on cards. Owners, realtors, bankers and others shall be asked to provide full information relative to sales of property within the county.

If all or part of such property is within the boundaries of any incorporated town or city, this will be specified and the part within such town or city will be defined and listed accordingly.

Buildings, structures and other improvements will be appraised and their true value recorded separately from the land on which they are located. Two forms have been developed for manual calculations (one for land and one for improvements) and are included in this section.

Land value maps will be compiled, which will indicate unit land price. These values will be stated in terms of units in which the land is normally sold. In addition, current sales data will be recorded on these maps. Individuals may examine these maps to ascertain that their property has been valued as like properties within their neighborhood.

#### Agricultural, Horticultural and Forestland

Two land schedules will be prepared, one that reflects market value and the other will be a farm use value schedule as required in GS 105 -277.6(C). All agricultural, horticultural and forestland shall be appraised by persons experienced in appraising such lands and shall reflect their true market value. No tract shall be subject to farm use value assessment unless that tract is operated under a sound management program. A separate section entitled land use value assessment, has been provided showing what basis was used for making the special assessment on these lands after specific information was distributed from the Department of Revenue as required in FS 105 – 289(A)(5).

## Land Type Definition

- Residential Site: Site suitable for a residential building.
- Commercial Site: Site suitable for a commercial building.
- Industrial Site: Site suitable for an industrial building.
- Road Frontage: Land contiguous to a road, base depth is 200 feet. A standard one acre of road frontage is 200 feet in depth.
- Open Land: Usable land cleared of trees, etc. and suitable for crops and/or pasture.
- Woodland: Usable land growing tree and suitable for growing trees.
- Wasteland: Non-productive land (unusable) which creates no return to its owner.
- Note: All should be aware that most tracts of a normal size (30 to 70 acres) in Nash County have some wasteland and rough topography. Therefore, the price per acre reflects the normal condition for that neighborhood. Only the abnormal tracts should be adjusted. Man-made lakes, etc. will be typed as usable land and not wasteland.

### Front Foot Land Valuation Method:

Front Foot Method: Where lots are valued on the basis of each front foot being equal to a dollar rate relative to a standard predetermined depth

Effective Lot Size: Where most lots are rectangular in shape, 100 feet frontage and 150 feet in depth, some lots are irregular in shape. If the lot is irregular in shape refer to the field manual for calculation of effective size.

Physical Limitations of Lot: Where most lots in a neighborhood are usable without additional cost, some are not. The adjustment which is applied by the appraiser must equal only the cost required to gain the optimum use of the lot. There is no

table for this adjustment. Land not suitable because of percolation, slope, wetness, depth to bedrock, etc. will be considered for other possible uses and factored by the appraiser.

# Manual Land Calculation

## Form 1

### Front Foot Method

#### Required Data:

Base Rate: \$ \_\_\_\_\_ from land value maps

Effective Frontage: \_\_\_\_\_ feet

Effective Depth \_\_\_\_\_ feet

Physical Limitations  
Of Lot:

\_\_\_\_\_

#### Adjustments

Frontage Factor \_\_\_\_\_

Depth Factor \_\_\_\_\_

Physical Adjustment ----- (use % good)

#### Lot Calculation Formula:

Base Rate x Effective Frontage x Frontage Factor x Depth Factor x Physical Adjustment = Land Value

## Example Manual Land Calculation

### Front Foot Method

#### Required Data:

Base Rate:	\$65.00
Effective Frontage:	130'
Effective Depth	190
Physical Limitations Of Lot: Lot is low and Requires fill dirt to use	-30%

#### Adjustments

Frontage Factor	.90
Depth Factor	1.10
Physical Adjustment	.70

#### Lot Calculation Formula:

Base	x	Effective	x	Frontage	x	Depth	x	Physical	=	Land
Rate		Frontage		Factor		Factor		Adjustment		Value
\$65.00	x	130	x	.90	x	1.10	x	.70	=	\$5,856.00

Manual Land Calculation

Form II Square Foot

Method

Required Data:

Base Rate: \$ \_\_\_\_\_ from land value maps

Effective Frontage: \_\_\_\_\_ feet

Effective Depth: \_\_\_\_\_ feet

Physical Limitations of Lot \_\_\_\_\_

Adjustments:

Physical Adjustment: \_\_\_\_\_

Lot Calculation Formula:

$$\begin{array}{ccccccccc}
 \text{Base} & & \text{Effective} & & \text{Effective} & & \text{Physical} & & \text{Land} \\
 \text{Rate} & \times & \text{Frontage} & \times & \text{Depth} & \times & \text{Adjusted} & = & \text{Value}
 \end{array}$$

## Example II

### Manual Land Calculation

#### Square Foot Method

#### Required Data:

Base Rate: \$2.50

Effective Frontage: 400'

Effective Depth: 350'

Physical Limitations of  
Lot- 100' of electrical  
right of way across front  
corner of lot used for  
parking

#### Adjustments:

Physical Adjustment: -5%

#### Lot Calculation Formula:

Base	x	Effective	x	Effective	x	Physical	=	Land
Rate		Frontage		Depth		Adjusted		Value
2.50	x	400	x	350	x	.95	=	\$332,500

Manual Land Calculation

Form III

Site Value Method

Required Data:

Base Rate \$ \_\_\_\_\_ from land value maps

Physical Area of Lot \_\_\_\_\_

Adjustments:

Physical Adjustment: \_\_\_\_\_

Lot Calculation Formula:

Base Rate x Physical Adjustments = Land Value

### Example III

#### Manual Land Calculation

#### Site Value Method

Required Data:

Base Rate: \$12,500.00

Physical Limitations of  
Lot:

Lot is lower than adjusted  
lots and 4 inches below  
road level. Expect water  
problems with lot.

-25%

Lot Calculation Fonnula

Base		Physical		Land
Rate	x	Adjustments	=	Value
\$12,500.00	x	.75	=	\$9,375.00

#### Location (Acreage Land Valuation Method):

As with most land valuation cases, location is the key factor in the determination of market value. Depending on market demand and sales prices, locational areas (rural rate neighborhood areas) are established throughout the county. The market demands higher prices for property near active market areas. Desirable subdivisions, availability of water and sewer, proximity to shopping areas, and the existence of amenities are factors which tend to increase market demand. The opposite may be true for parcels near a declining subdivision or undesirable industrial or commercial use areas. These influences must be determined and adjusted on an individual basis by the appraiser for each neighborhood. This will be the base rate and placed on the land maps.

#### Size (Tract Size Adjustment):

The size of a parcel plays a major role in determining the per acre price at which a parcel of land will sell. The total price asked for a parcel of land has an indirect correlation with the number of potential buyers in the market. This situation stimulates more price negotiation and longer turnover periods for large tracts. Consequently, in a given neighborhood area, the actual cash value per acre decreases as the size of the parcel increases. The established base rate in the neighborhood area will be increased when the tract size is less than one acre. No size adjustment is computed for the land class "home site" or "improved site" but all other land classes are adjusted.

#### No Access:

Parcels having no access are useful mainly as add on property for adjoining owners which have access. Use is limited on these parcels; therefore, small tracts do not show the dramatic increase in per acre price. Each tract will be adjusted by the appraiser based on its access, soil type or any other external factor.

#### Private Access (Right of Way Only):

Will be adjusted by the appraiser depending on quality of easement, restrictive covenants or any other external factor.

#### Topography:

Land considered being usable but suffering from rough topography may need further adjustment in order to achieve market value. Rough topography increases the development and building cost required to gain the optimum use from a parcel of land. The usable land on each

parcel must be looked at as a whole and adjustments applied as indicated by comparable sales by the appraiser.

Shape (Shape Adjustment Factor):

The utility of a specific parcel may be affected by its shape. The appraiser determines what is unusable and to what extent it affects the value of the subject parcel and adjusts the value accordingly.

Manual Land Calculations

Form IV

Rural Rate Method (Value / Acre)

Required Data:

Land Class  
Neighborhood Code: \_\_\_\_\_ from land value maps

Tract Size: \_\_\_\_\_ acres

Road Acres: \_\_\_\_\_  
(see explanation) calculate

\_\_\_\_\_

Physical Limitations \_\_\_\_\_ (use, topography,  
On Tract \_\_\_\_\_ shape, etc.)

Adjustments:

Tract size Adjustment: \_\_\_\_\_

Access Adjustment: \_\_\_\_\_

Soils/Topo Adjustment: \_\_\_\_\_

Land Type:

Homesite Acres: \_\_\_\_\_

Road Frontage Acres: \_\_\_\_\_

Cleared Land Acres: \_\_\_\_\_

Woodland Acres: \_\_\_\_\_

Wasteland Acres: \_\_\_\_\_

Total Acres: \_\_\_\_\_ (must be same as tract size  
above)

## Example IV Manual Land

### Calculation

#### Rural Rate Method (Value / Acre)

##### Required Data:

Land Class	
Neighborhood Code:	E
Tract Size:	82.50 acres
Road Acres: (see explanation)	paved
Physical Limitations On Tract	topography is rough but normal with the neighborhood

##### Adjustments:

Tractsize Adjustment:	.32
Access Adjustment:	none
Soils/Topo Adjustment:	none

##### Land Type:

Homesite Acres:	1.00 acres
Road Frontage Acres:	0 acres
Cleared Land Acres:	35.50 acres
Woodland Acres:	42.50 acres
Wasteland Acres:	3.50 acres
Total Acres:	82.50 acres

Calculation Formula:

Land Type		Base Rate		Size		Physical		Land
	x		x		x		=	
Acres		Per Type		Adj.		Adj.		Value
Cl land	35.50	\$3,750.00		0.32		none	=	\$42,600.00
Wd land	20.50	\$2,750.00		0.32		none	=	\$18,040.00
Wstland	25.50	\$ 300.00		0.32		none	=	\$ 2,448.00
<b>Total</b>								<b>\$70,088.00</b>

## General Summary

### Section II

#### Improvements

This portion of the summary is in four sections:

- 1 Residential
- 2 Attached Improvements
- 3 Detached Improvements
- 4 Commercial, etc.

The intent of the improvement schedule of values is two fold. First, is to build a schedule that will closely represent the new replacement cost of a specific structure. Second and most important is "equity" among taxpayers who own similar and like structures. A structure class is a specific type of building and a schedule of values has been developed for every structure class. Each structure class has a name and a system code number.

Each structure class have five grades of value. "C" grade represents the average cost in each class. "A" and "B" grades are above average and "D" and "E" grades are below average. The grades were developed from sales and construction data.

This data is in the tax assessor's office. The other values are calculated from the "C" grade average.

Grade	Grade Factor
A	1.62
B	1.35
C	1.00
D	.85
E	.72

The appraiser may apply a plus or minus to a specific grade. An example would be a C+10 would calculate at 110% of the C grade value. This is an allowable adjustment to the base rate shown and will be used often by the appraisers.

The area shown under each grade is generally the gross square foot area of the structure being valued. The exceptions are silos, grain bins, tanks, golf greens and land improvements for mobile home hookups.

To thoroughly examine the value selected after the class, grade and area one must understand what variable cost items are included in the base price and how the value may be adjusted. This will be described in each of the four sections of this summary.

## Residential

Structure Class:           Single Family 01

The single family dwelling schedule is used more than all the other structure class schedules. Most taxpayers own a dwelling (real estate) while very few own a commercial or industrial property. The method for calculating all structure classes is similar but the single family residence is the most complicated because more adjustments to the base rate are allowed.

### Effective Base Rate:

The effective base area is the accumulation of the gross heated area of a dwelling. This means the total gross area of the main structure class and the area of all additions to the main structure that are heated.

### Example:

A	1 story frame	single family	1,200 sq. ft.
B	s story frame	addition	120 sq. ft.
	Effective gross area		1,320 sq. ft.

The base rate for the single family class above is the rate related to the 1,320 sq. ft. area. Therefore, the base rate for the addition above is the same rate as that used for the single family class. This method will allow equity for all single family structures of 1,320 square feet.

The effective base rate rule is used for all residential class properties. All allowable adjustments are show in the schedule below the base values, except the grade adjustment which has been explained. The adjustments will be a percentage of the base rate or a square foot value. Variable items which may adjust the effective base rate are as follows:

Variable Item	Base	Type Adjustment
Grade	None	Percentage
Heat	Central	Square Foot Value
Air Conditioning	None	Square Foot Value
Exterior Wall	Frame	Square Foot Value

Calculation Formula:  
(Replacement Cost New)

$$\frac{\{\text{Base Effective}\}}{\{\text{Area Base Rate}\}} \times \frac{\{\text{Grade}\}}{\{\text{Adj}\}} + \frac{\{\text{Heat/AC Exterior Wall}\}}{\{\text{Rate Rate}\}} = \text{Replacement Cost New}$$

The following items do not adjust the effective base rate of the structure, but are calculated separately and then added to the calculated value of the structure. These rates are a percentage of the effective base rate.

Item	Base	Rate
Basement Unfinished Basement	None	Percentage of Base Rate
Rec. Area Finished Basement	None	Percentage of Base Rate
Living Area Finished Attic	None	Percentage of Base Rate
Living Area Finished	None	Percentage of Base Rate

Calculation Formula:  
(Replacement Cost New)

$$\frac{\{\text{Base Effective}\}}{\{\text{Area Base Rate}\}} \times \frac{\{\text{Structure's Percentage}\}}{\{\text{Rate}\}} \times \frac{\{\text{Grade}\}}{\{\text{Adj}\}} + \frac{\{\text{Adjusted Heat/AC}\}}{\{\text{Rate}\}} = \text{Replacement Cost New}$$

The following cost items are rates per unit by grade, using the same grade as the main structure. This rate is never adjusted by the grade adjustment factor.

Item	Base	Rate
Fireplace	None	Rate per unit
Bathroom	None	Rate per unit

Calculation Formula:  
(Replacement Cost New)

$$\text{Number of Units} \times \text{Rate per Unit} = \text{Replacement Cost New}$$

Attached Improvements:

based on the actual condition of the structure and remaining economic life of the structure.

Calculation Formula (Market Value):

$$\begin{array}{ccccccc} \text{Total Replacement} & & \text{Physical} & & \text{Eco/Func} & & \text{Market} \\ & \times & & \times & & = & \\ \text{Cost New} & & \text{Factor} & & \text{Facotr} & & \text{Value} \end{array}$$

### Multi-Story Structures

Multi-story structures require a calculation to get the base area to use the previous calculations. The main floor are (MFA) is the first floor area. The story height may be:

$$1 \text{ story} = 1.00 \quad 1 \frac{1}{2} \text{ store} = 1.50 \quad 2 \text{ story} = 2.00 \quad \text{etc.}$$

Calculation Formula: (Base Area)

MFA x Story Height

Example:

$$800 \text{ sq ft (1st floor)} \quad \times \quad 2.0 \text{ (2 story structure)} \quad = \text{1600 Base Area}$$

Because of multi-story calculation required by the cama system, the appraiser will apply a story height factor to all multi-story single family structures and multi-story additions.

### Multi-Story (Single Family) Factor Table

Story Height	Factor Good
1.00	None
1.25	0.93
1.50	0.93
1.75	0.93
2.00	0.95
2.25	1.25
2.50	1.25
2.75	1.25

Detached Improvements (Residential, Commercial, Industrial, Etc.):

Each detached improvement must be classified, graded and depreciated by an appraiser. There is a specific schedule of values for detached improvement by class. Most of these schedules will be found in the second section, other feature class. Please use the alphabetical index to locate the desired schedule.

Calculation Formula (Market Value):

$$\begin{array}{ccccccccc} \text{Base} & & \text{Base} & & \text{Physical} & & \text{Eco/Func} & & \text{Market} \\ \text{Area} & \times & \text{Rate} & \times & \text{Factor} & \times & \text{Factor} & = & \text{Value} \end{array}$$

Total Market Value of Improvements

Total the value of the single family structure (main structure and attachments) and detached improvements.

Total Value of Parcel

Value of land + Value of Improvements

Other Residential Structure Classes:

Structure Class: Two family dwelling (02)  
Same as single family calculations and adjustments.

Structure Class: Three family dwelling (03)  
Same as single family calculations and adjustments.

Detached Improvement: Grade System

Since adjustments to detached improvements are not allowed by the cama system, the appraiser must use the grade to reflect the type of materials used in the structure. Generally, the average grade is "C" and this relates to base materials used in the construction. The "A" and "B" grades will reflect materials that are better than the base while the "D" and "E" grades will reflect less than average materials.

The following is a guild for the appraiser to understand the base grade, type of construction and materials for each structure class of detached improvements:

Structure Class	Type of Material and Construction
Auto Poultry House	See Poultry House (Modem)
BathHouse	Frame or concrete brick walls, cheap interior finish, gable roof with asphalt shingle, average plumbing, concrete floor.
Carport	Frame support columns, gable roof with asphalt shingles, finished ceiling and concrete floor
Cemeteries	Gravesite: A space of ground in a cemetery used for the interment of the remains of a deceased person. Niche: A receptacle for an urn or container housing the remains of a deceased person, enclosed in a columbarium (mausoleum for the interment of cremated remains of the deceased). Crypt: A space or receptacle within a mausoleum for the above ground entombment of the remains of a deceased person. Urn Lot: Approximately the same size or a little smaller than a grave site and may accommodate a memorial as well as two urns containing the cremated remains of the deceased.
Corncrib	Frame slat wall on frame structure, gable roof with extended overhang, metal roofing, 60% wood or concrete floor.
Crib	Wire type structure with metal roofing, concrete or wood floor generally cylinder type construction.
Deck	Frame, treated lumber or equal, rails, etc. not in base value.
Dock	Frame, treated lumber or equal, pilings or floating materials. Rails, covering, wiring, etc. not in base value. (Boat docks, piers, etc. are in this class)
Fence (wood)	Treated lumber of equal, includes poles, gates, etc.

Fence (woven wire)	Woven wire only. Include poles, gates, etc. but does not include barbed wire, etc at the top.
Fence (masonry)	Brick or equal, 8 inches to 12 inches in thickness, includes retaining walls.
Garage (detached)	Frame construction, gable roof with asphalt shingles, concrete floor, unfinished interior, minimum lighting, manual doors and part of structure may be used for storage.
Gazebo	Frame construction, asphalt shingles, concrete or wood floor, finished ceiling, no wiring.
General Purpose Barn	Frame walls, loft area, metal roof, 80% earth floor.
Golf Green	Public course includes greens, sprinkler system, excavation, drainage system, etc. Does not include raw land value (acre price) or building improvements
Grain Bin	Metal construction, cylinder type, metal cap, concrete floor base, ventilation system but not heat drying system.
GreenHouse (residential)	Glass with metal frame, concrete floor, gable type roof or equal, adequate plumbing and lighting, heat and ventilation system included.
Hog Bam	Concrete block construction, gable roof, metal roofing, unfinished interior, minimum lighting, concrete floor, minimum plumbing, no heating or cooling system.
Hog Parlor (modern)	Concrete block construction, gable roof, metal roofing, unfinished interior, minimum lighting, concrete floor, minimum plumbing, no heating or cooling system.
Implement Shed	Frame exterior on pole type construction, gable or shed type roof, metal roofing, earth floor, unfinished interior, one side open.

Land Improvement	Water, sewage and electrical connections for land where personal property mobile home is located and mobile home parks.
Lean-to	Frame construction, shed type roof, metal roofing, unfinished interior, wood or concrete floor.
Lighting	Wood pole/lights, commercial (baseball fields, etc)
Milk House	Concrete block walls, painted interior, finished ceiling, concrete floor/multi-levels, adequate plumbing and wiring, gable roof with asphalt shingles.
Milk Processing	Concrete block walls, painted interior, finished ceilings, concrete floor/flat, minimum plumbing and wiring, gable roof, metal roofing.
Patio	Concrete slab above ground with brick foundation.
Pool (residential)	All tile on reinforced concrete, partial tile on reinforced concrete, painted reinforced concrete, vinyl on fiber glass (in ground), vinyl on metal (above ground) when real estate.
Pole Shelter (open)	Pole type construction, no exterior walls, gable or shed type roof, metal roofing, earth floor.
Poultry House	No modern improvements, frame walls, open ventilation, metal roofing, gable or shed type roof, earth floor.
Railroad Siding	All
Shed	Frame type construction, frame exterior walls, gable or shed type roof, earth floor.
Shelter	Frame support system, open walls, gable or shed type roof, earth floor
Shop	Frame type construction, frame exterior wall and windows, gable roof, asphalt shingles, drywall finish

	interior, wood or concrete floor, adequate plumbing and wiring, not heat or air conditioning in base
Silo	Harvestone (porcelain), brick, concrete staves, concrete block or tile, wood
Stable	Frame construction, frame exterior wall, gable roof, metal roofing, earth floor, minimum wiring and plumbing, 80% for animal housing with partitions, no loft.
Summer Kitchen	Frame construction, open walls screen, gable roof, asphalt shingles, concrete or wood floor.
Tank (above ground)	Metal (no pressure) such as gasoline water, etc. (pressure tanks and fiberglass lined tanks: sound value @ \$1.00 per gallon).
Tennis Court	Concrete base court, metal net poles, no lighting (fencing in separate class), when "C" grade has adequate lighting for night play, asphalt base court, metal net poles, no lighting, when "E" grade has adequate lighting for night play.
Security Office	Frame construction, gable roof, asphalt shingles, drywall finish interior, concrete floor, unit heat, no plumbing
Well House	Concrete block walls, cable roof, asphalt shingles, finished ceiling, concrete floor, (building must house pump, etc. and must also have room for washer and/or storage space, do not value housing for well-pump only)

## Commercial and Industrial Property

## Commercial Property

### Commercial Buildings

All commercial buildings shall be verified to insure accuracy of measurements and other information shown on the field record card. A careful inspection of each building shall be made of all construction and fixed building improvements and will be noted on the property record card. Master reproductions cost schedules which has been checked against actual recent costs of newly erected construction in the county or in comparable communities will be applied to the various elements of building construction. The basic cost data shall be applied to exiting construction for the determination of accurate and consistent replacement values, less any physical, functional or economic depreciation. In addition, income and expense data, and market data will be used where applicable to determine value by use of these approaches. All apartment houses of four or more dwelling units and other dwellings designed or redesigned for such occupancy and all groups of apartment buildings are to be listed as apartment properties with a sketch and appraisal card for each building. Each building will be noted and breakdowns as to bedroom and bath count with the rent for each type will be noted. A report will follow listing all apartments and their variable breakdowns. This listing will be used as an analytical report. The appraisal of apartment houses is to be complete with analysis of income in the same manner as in the appraisal of other commercial property.

### Commercial and Apartment Land

A study shall be made of both the central business districts and outlying business areas for all towns in Nash County. Upon the completion of this study, an outline block map is to be prepared, listing front foot and land values for each side of each of the specified business districts. Depth tables shall be developed for the pricing of commercial lots. These tables shall be in accordance with current sound practices of land valuations.

Upon determination of such final front foot values or square foot values for commercial properties, the value of each individual parcel of land shall be computed on the permanent record card. Commercial land values in rural areas of Nash County shall be established usually on an acreage basis.

## Review of Commercial Properties

Upon completion of the appraisal of individual parcels of commercial land, each commercial property shall be carefully reviewed by experienced commercial appraisers for the careful consideration of the economic factors which enter into its valuation, such as location and possibilities of use, both present and expected.

## Industrial Properties

A complete appraisal of each individual industrial plant in the county shall be described by their component parts, with replacement values being determined by a unit cost appraisal less any depreciation. The market and income approaches to value will be used where applicable.

## Industrial Land Valuations

A study shall be made of each individual property and of the various industrial sections of the county. Upon completion of this study, appraisers are to prepare an outline block map (or sketch) indicated front foot, acreage, or square foot land values for each parcel of industrial property. Upon the determination of final land values for industrial property, the contractor shall compute the value of each individual parcel of industrial land.

## Commercial Improvement Calculations

The replacement cost new calculation for commercial structure classes is the same as single family, with the exception that an adjustment is allowed for average wall height. Wall height is measured as the average distance between each floor to the nearest foot.

The average commercial grade is "C" with brick (masonry) walls. The grade will generally reflect the type of exterior wall. No adjustment is allowed for exterior wall type.

Most commercial structures have adequate plumbing which is reflected in the structure class. Bathroom adjustments are allowed only in condominiums and apartments. Heat and air conditioning is an allowable adjustment. Basements and attics are allowable adjustments as in single family structures.

## Commercial Calculation Formulas: (Replacement Cost New)

### Main Structures

$$\frac{\{\text{Base Area}\} \times \{\text{Effective Base Rate}\} \times \{\text{Grade Adj}\} \times \{\text{Wall Hgt adj}\}}{\{\text{Area}\}} + \frac{\{\text{Heat/AC}\}}{\{\text{Rate}\}} = \text{Replacement Cost New}$$

### Heated Additions

$$\frac{\{\text{Base Area}\} \times \{\text{Effective Base Rate}\} \times \{\text{Grade Adj}\} \times \{\text{Wall Hgt adj}\}}{\{\text{Area}\}} + \frac{\{\text{Heat/AC}\}}{\{\text{Rate}\}} = \text{Replacement Cost New}$$

### Basement/Attic

$$\frac{\{\text{Base Area}\} \times \{\text{Effective Base Rate}\} \times \{\text{Grade Adj}\} \times \{\text{Wall Hgt adj}\}}{\{\text{Area}\}} + \frac{\{\text{Heat/AC}\}}{\{\text{Rate}\}} = \text{Replacement Cost New}$$

### Fireplace/Bathrooms (Condominiums and Apartments only)

$$\text{Number of Units} \times \text{Rate Adj} \times \text{GradeAdj} = \text{Replacement Cost New}$$

### Attached Improvements(Non-heated area)

$$\text{Base Area} \times \text{Base Rate} \times \text{Grade Adj} = \text{Replacement Cost New}$$

### Calculation Formula (Market Value)

$$\frac{\text{Total Replacement Cost New} \times \text{Physical Factor} \times \text{Eco/Func Facot}}{\text{Market Value}} = \text{Market Value}$$

## Base Areas

The base area in the improvement schedule of values is always gross square feet, surface area (length x width) except in the following:

Structure	Type Area
Golf Greens	100 x number of greens
Grain Bins	Cubic Feet
Mobile Home Hookups	100 x number of units
Lighting	10 x number of units
Railroad Siding	Lineal Feet
Silo	Cubic Feet
Tank (above ground)	Cubic Feet

## Sound Value

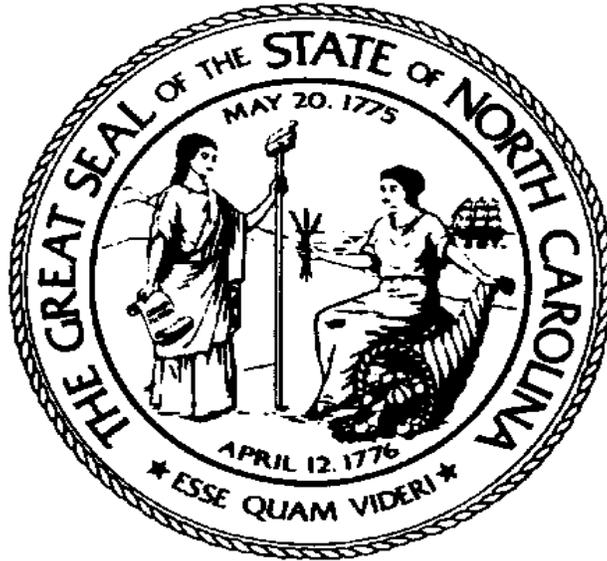
A sound value is an appraiser's opinion of value placed on a structure when there is not schedule of values.

The following structures must be sound valued.

Dwelling	OFC06
Mise Bldg (sound value)	OFC94
Mise Bldg (no value)	OFC96
Other Aux Farm Bldg	OFC48
Partial Value	OFC74

# USE-VALUE MANUAL

2024 USE-VALUE MANUAL  
FOR AGRICULTURAL, HORTICULTURAL  
AND  
FOREST LAND



April 2023

North Carolina Use-Value Advisory Board  
North Carolina Department of Revenue  
Raleigh, North Carolina

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## **Foreword**

When originally enacted in 1973, the objective of the present-use value program was to keep “the family farm in the hands of the farming family.” By the early 1970’s, North Carolina had become a prime site for industrial and commercial companies to relocate because of its plentiful and reliable work force. With this growth came other improvements to the State’s infrastructure to accommodate this growth, such as new and larger road systems, more residential subdivisions, and new industrial and commercial developments. The land on which to build these improvements came primarily from one source: farmland. As the demand for this land skyrocketed, so did its price as well as its assessed value, as counties changed from a fractional assessment to a market value system. Farmers who owned land near these sites soon could not afford the increase in property values and sought relief from the General Assembly.

In response, the General Assembly passed legislation known as the Present-Use Value program. As originally enacted, the basic tenets of this program were that only individuals who lived on the land for which they were applying could immediately qualify and that the land had to have a highest and best use as agriculture, horticulture or forest land. Land might also have qualified if the farmer owned it for seven years. Passage of this law eased the financial burden of most farmers and eliminated to some degree the “sticker shock” of the new property tax values. From that time until the mid-1980’s, the present-use value schedules were based on farmer-to-farmer sales, and quite often the market value schedules were very similar to the present use schedules, especially in the more rural areas.

Virtually every session of the General Assembly has seen new changes to the law, causing a constant rethinking as to how the law is to be administered. The mid-1980's saw several court cases that aided in this transformation. Among the legislative changes that resulted from these cases were the use of soil productivity to determine value, the use of a 9% capitalization rate, and the utilization of the "unit concept" to bring smaller tracts under the present use value guidelines.

Through the years the General Assembly has expanded the present-use value program to include new types of ownership such as business entities, tenants in common, trusts, and testamentary trusts. Legislation also expanded the definition of a relative. More recent legislation has established cash rents as the basis for determining present-use value for agricultural and horticultural land, while retaining the net income basis for determining present-use value for forestland.

This Use-Value Advisory Board Manual is published yearly to communicate the UVAB recommended present-use value rates and to explain the methodology used in establishing the recommended rates.

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# **USE-VALUE ADVISORY BOARD MANUAL**

Following are explanations of the major components of this manual.

## **I. Cash Rents**

Beginning in 1985, the basis for determining present-use value for agricultural land was based on the soil productivity for growing corn and soybeans. At that time, corn and soybeans were considered the predominant crops in the state. Over time, fewer and fewer acres went into the production of corn and soybeans and the land used for these crops tended to be lower quality. As a result, both the productivity and value of these crops plummeted, thus resulting in lower present-use values. A viable alternative was sought to replace corn and soybeans as the basis for present-use value. Following a 1998 study by North Carolina State University, cash rents for agricultural and horticultural land were determined to be the preferred alternative. Cash rents are a very good indicator of net income, which can be converted into a value using an appropriate capitalization rate.

The General Assembly passed legislation that established cash rents as the required method for determining the recommended present-use values for agricultural and horticultural land. The cash rents data from the NCSU study served as the basis for determining present-use value for the 2004-2007 UVAB manuals. However, starting in 2006, funding became available for the North Carolina Department of Agriculture to perform an extensive statewide cash rents survey on a yearly basis. The 2006 survey became the basis for the 2008 UVAB recommended values, and this process will

continue forward until changes dictate otherwise (i.e. the 2007 survey is used to establish the 2009 UVAB values, etc.).

Forestland does not lend itself well to cash rents analysis and continues to be valued using the net income from actual production.

## **II. Soil Types and Soil Classification**

The 1985 legislation divided the state using the six Major Land Resource Areas (MLRAs). Five different classes of productive soils and one non-productive soil class for each MLRA were determined. Each class was identified by its net income according to type: agriculture, horticulture and forestry. The net income was then divided by a 9% capitalization rate to determine the present-use value. For 2004 and forward, the following change has taken place. For agricultural and horticultural classifications, the five different soil classes have been reduced to three soil classes and one non-productive soil class. Forestland present-use value has kept the five soil classes and one non-productive soil class. The use of the six MLRAs has been retained.

The six MLRAs are as follows:

MLRA 130	Mountains
MLRA 133A	Upper Coastal Plain
MLRA 136	Piedmont
MLRA 137	Sandhills
MLRA 153A	Lower Coastal Plains
MLRA 153B	Tidewater

The soils are listed in this manual according to the MLRA in which they occur. They are then further broken down into their productivity for each of the three types of use: agriculture, horticulture and forestry. Every soil listed in each of the MLRAs is ranked by its productivity into four classes (with the exception of forestry which retained its previous six classes). The classes for agricultural and horticultural land are as follows:

CLASS I	Best Soils
CLASS II	Average Soils
CLASS III	Fair Soils
CLASS IV	Non-Productive Soils

It should be noted that, in some soil types, all the various slopes of that soil have the same productivity class for each of the usages, and therefore for the sake of brevity, the word “ALL” is listed to combine these soils. Each of the classes set up by the UVAB soils subcommittee corresponds to a cash rent income established by the most recent cash rents survey conducted by the North Carolina Department of Agriculture. This rent income is then capitalized by a rate established each year by the UVAB (see below). The criteria for establishing present-use value for forestry have remained basically unchanged from previous years due to the quantity and quality of information already available.

### **III. Capitalization Rate**

The capitalization rate mandated by the 1985 legislation for all types of present-use value land was 9%. The 1998 study by NCSU strongly indicated that a lower capitalization rate for agricultural and horticultural land was more in line with current sales and rental information. The 2002 legislation mandated a rate between 6%-7% for agricultural and horticultural land.

For the year 2004 and the subsequent years, the UVAB has set the capitalization rate at 6.5% for agricultural and horticultural land.

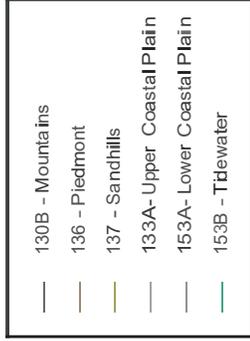
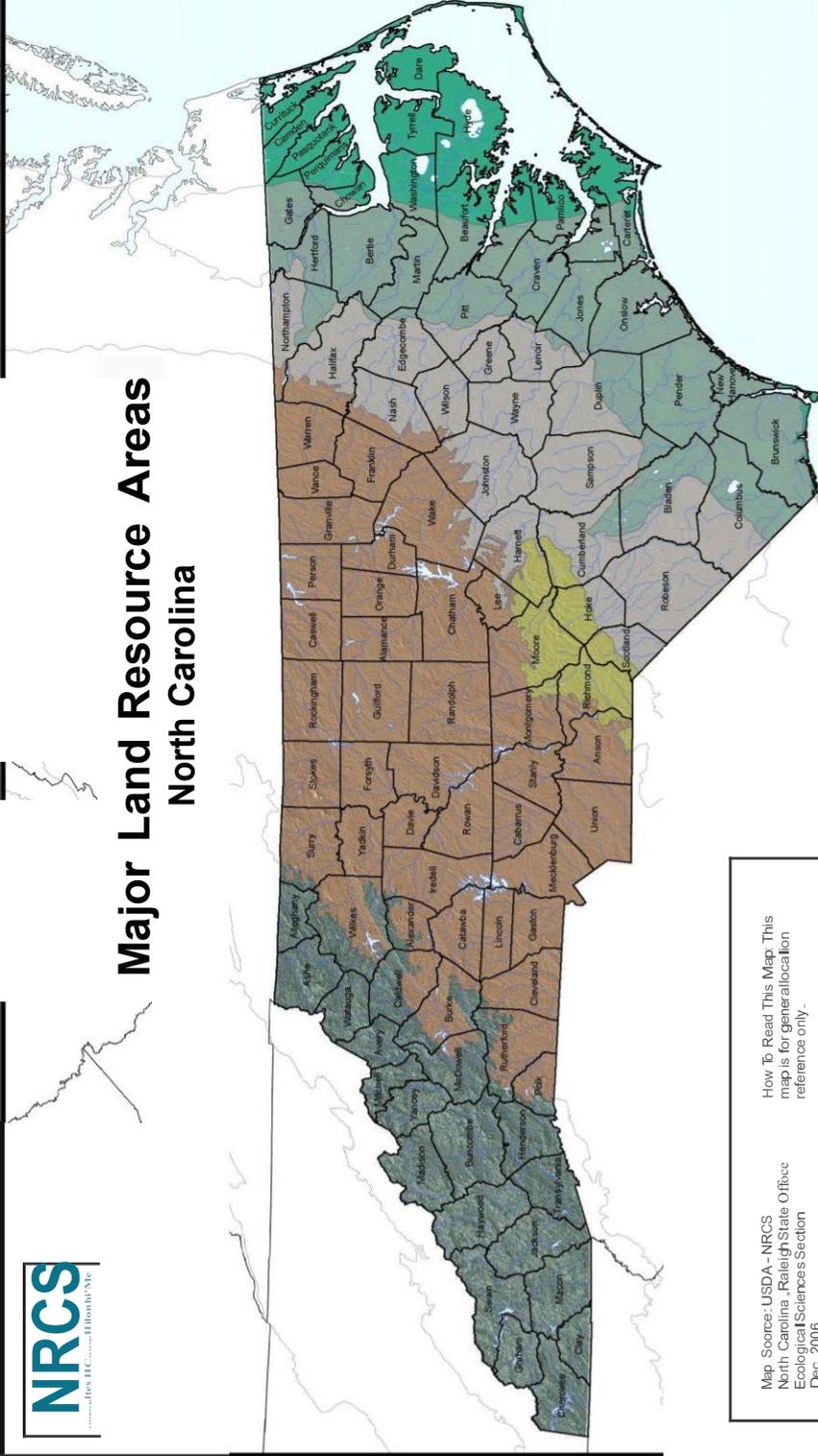
The capitalization rate for forestland continues to be fixed at 9% as mandated by the statutes.

#### **IV. Other Issues**

The value for the best agricultural land can be no higher than \$1,200 an acre for any MLRA.



# Major Land Resource Areas North Carolina



**Map Source:** USDA - NRCS North Carolina, Raleigh State Office Ecological Sciences Section Dec. 2006

**Data Source:** USDANRCS, NCOOT, and USGS base map layers.

**Map Location:** <http://ecodata/worksapce/maps>

**How To Read This Map:** This maps for general location reference only.

**Purpose:** This map displays the Major Land Resource Areas of the USDANRCS

0 25 50 100 Miles  
1:3,200,000

Map Projection: Albers Equal Area  
Datum: NAD27

# **PRESENT-USE VALUE SCHEDULES**

## **AGRICULTURAL RENTS**

<b>MLRA</b>	<b>BEST</b>	<b>AVERAGE</b>	<b>FAIR</b>
130	90.30	54.30	35.50
133A	82.15	58.30	43.65
136	61.80	42.10	27.35
137	67.50	47.30	32.20
153A	77.10	56.10	42.20
153B	103.95	70.70	53.00

## **AGRICULTURAL SCHEDULE**

<b>MLRA</b>	<b>CLASS I</b>	<b>CLASS II</b>	<b>CLASS III</b>
130	\$1,200*	\$835	\$545
133A	\$1,200*	\$895	\$670
136	\$950	\$645	\$420
137	\$1,035	\$725	\$495
153A	\$1,185	\$860	\$645
153B	\$1,200*	\$1,085	\$815

--NOTE: All Class 4 or Non-Productive Land will be appraised at \$40.00 per acre.

--Cash rents were capitalized at a rate of 6.5% to produce the Agricultural Schedule.

\* As required by statute, agricultural values cannot exceed \$1,200.

**HORTICULTURAL SCHEDULE**

All horticultural crops requiring more than one growing season between planting or setting out and harvest, such as Christmas trees, ornamental shrubs and nursery stock, apple and peach orchards, grapes, blueberries, strawberries, sod and other similar horticultural crops should be classified as horticulture regardless of location in the state.

**HORTICULTURAL RENTS**

<b>MLRA</b>	<b>BEST</b>	<b>AVERAGE</b>	<b>FAIR</b>
130	161.70	111.10	72.90
133A	99.10	68.40	52.25
136	89.20	58.05	40.15
137	84.35	56.85	37.70
153A	93.80	58.15	44.40
153B	122.40	92.80	84.35

**HORTICULTURAL SCHEDULE**

<b>MLRA</b>	<b>CLASS I</b>	<b>CLASS II</b>	<b>CLASS III</b>
130	\$2,485	\$1,705	\$1,120
133A	\$1,520	\$1,050	\$800
136	\$1,370	\$890	\$615
137	\$1,295	\$870	\$580
153A	\$1,440	\$890	\$680
153B	\$1,880	\$1,425	\$1,295

--NOTE: All Class 4 or Non-Productive Land will be appraised at \$40.00 per acre.

--Cash rents were capitalized at a rate of 6.5% to produce the Horticultural Schedule.

### FORESTLAND NET PRESENT VALUES

<b>MLRA</b>	<b>Class I</b>	<b>Class II</b>	<b>Class III</b>	<b>Class IV</b>	<b>Class V</b>
130	\$35.68	\$22.66	\$8.92	\$4.61	\$4.45
133A	\$34.04	\$22.39	\$22.01	\$8.50	\$5.75
136	\$37.70	\$25.36	\$23.21	\$16.14	\$11.97
137	\$41.05	\$26.86	\$23.21	\$8.93	\$3.55
153A	\$34.04	\$22.39	\$22.01	\$8.50	\$5.75
153B	\$28.86	\$22.01	\$17.61	\$8.50	\$5.75

### FORESTLAND SCHEDULE

<b>MLRA</b>	<b>Class I</b>	<b>Class II</b>	<b>Class III</b>	<b>Class IV</b>	<b>Class V</b>
130	\$395	\$250	\$100	\$50	\$50
133A	\$375	\$250	\$245	\$95	\$65
136	\$415	\$280	\$260	\$180	\$135
137	\$455	\$300	\$260	\$100	\$40
153A	\$375	\$250	\$245	\$95	\$65
153B	\$320	\$245	\$195	\$95	\$65

--NOTE: All Class VI or Non-Productive Land will be appraised at \$40.00/Acre. Exception: For MLRA 130 use 80 % of the lowest valued productive land.

--Net Present Values were divided by a capitalization rate of 9.00% to produce the Forestland Schedule.

# **2009 Cash Rent Study**

## **INTRODUCTION**

The National Agricultural Statistics Service in cooperation with the North Carolina Department of Agricultural and Consumer Services collected cash rents data on the 2009 County Estimates Survey. North Carolina farmers were surveyed to obtain cash rent values per acre for three land types: Agricultural, horticultural, and Christmas tree land. Supporting funds for this project were provided by the North Carolina Legislature. Appreciation is expressed to all survey participants who provided the data on which this report is based.

## **THE SURVEY**

The survey was conducted by mail with telephone follow-up during September through February. Values relate to the data collection time period when the respondent completed the survey.

## **THE DATA**

This report includes the most current number of responses and average rental rate per acre. Producers were asked to provide their best estimate of cash rent values in their county by land quality. The data published here are simple averages of the best estimate of the cash rent value per acre. These averages are not official estimates of actual sales.

Reported data that did not represent agricultural usage were removed in order to give a more accurate reflection of agricultural rents and values. To ensure respondent confidentiality and provide more statistical reliability, counties and districts with fewer than 10 reports are not published individually, but are included in aggregate totals. Published values in this report should never be used as the only factor to establish rental arrangements.

Data were collected for three land types: Agricultural, horticultural, and Christmas tree land. Agricultural land includes land used to produce row crops such as soybeans, corn, peanuts, and small grains, pasture land, and hay. Agricultural land also includes any land on which livestock are grown. Horticultural land includes commercial production or growing of fruits or vegetables or nursery or floral products such as apple orchards, blueberries, cucumbers, tomatoes, potted plants, flowers, shrubs, sod, and turf grass. Christmas tree land includes any land to produce Christmas trees, including cut and balled Christmas trees.

2009 Average Cash Rents for Resource Area = 130 Mountains

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
ALLEGHANY	22	89.80	21	55.50	21	33.30								12	62.50			
ASHE	17	76.50	15	43.50	15	28.30												
AVERY																		
BUNCOMBE	37	100.70	31	53.90	27	33.80												
BURKE	25	55.20	22	33.20	18	26.60												
CALDWELL	13	35.40	11	23.20	10	16.70												
CHEROKEE	16	88.10	11	48.60	10	29.50												
CLAY	15	66.70	14	39.10	13	25.20												
GRAHAM																		
HAYWOOD	41	117.90	28	73.80	29	43.50												
HENDERSON	24	83.50	18	57.60	18	36.90												
JACKSON																		
MACDOWELL																		
MACON	11	73.20	12	43.30														
MADISON	26	116.50	22	63.20	23	40.50												
MITCHELL																		
POLK																		
SWAIN																		
TRANSYLVANIA	14	93.60												11	81.36			
WATAUGA	27	79.10	18	49.70	14	32.50												
WILKES	79	57.30	71	39.30	59	27.00												
YANCEY	17	117.90	13	72.30	13	48.85												
AREA TOTAL	422	82.10	349	49.40	317	32.30	78	147.00	47	101.10	41	66.30	69	153.60	47	93.60	38	61.30

## 2009 Average Cash Rents for Resource Area = 133A Upper Coastal Plain

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
BLADEN	36	63.10	32	49.20	25	33.80												
COLUMBUS	77	60.80	58	45.80	51	34.60												
CUMBERLAND	36	66.40	29	44.70	25	30.40												
DUPLIN	142	69.30	118	50.80	90	39.70												
EDGECOMBE	36	77.10	29	57.20	22	43.60												
GREENE	61	79.70	40	55.00	36	41.30												
HALIFAX	28	83.30	18	64.20	14	42.10												
HARNETT	58	74.50	52	51.70	39	36.40												
JOHNSTON	103	71.90	84	49.90	63	33.40	18	93.90	10	53.00								
LENOIR	60	81.60	45	58.70	33	42.10												
NASH	51	77.80	39	52.70	31	43.10												
NORTHAMPTON	23	102.60	17	73.80	13	57.30												
ROBESON	53	49.60	52	38.90	28	32.40												
SAMPSON	128	81.60	109	56.40	87	41.80	10	95.00										
SCOTLAND	10	44.50																
WAYNE	96	89.70	64	62.30	65	47.00												
WILSON	40	82.80	30	61.50	27	48.20												
<b>AREA TOTAL</b>	<b>1038</b>	<b>74.70</b>	<b>819</b>	<b>53.00</b>	<b>655</b>	<b>39.70</b>	<b>61</b>	<b>90.10</b>	<b>46</b>	<b>62.20</b>	<b>35</b>	<b>47.50</b>						

2009 Average Cash Rents for Resource Area = 136 Piedmont

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
ALAMANCE	63	52.30	51	32.90	50	20.70												
ALEXANDER	35	49.10	28	33.40	29	20.00												
ANSON	35	50.10	31	4.130	25	28.40												
BURKE	25	55.20	22	33.20	19	26.60												
CABARRUS	20	42.20	16	37.80	13	23.90												
CALDWELL	13	35.40	11	23.50	10	16.70												
CASWELL	54	49.90	41	30.90	44	19.20												
CATAWBA	32	39.20	29	28.60	31	19.20												
CHATHAM	47	48.80	48	34.70	37	23.10												
CLEVELAND	44	36.50	39	29.20	34	2.120												
DAVIDSON	50	45.60	43	32.90	40	2.140												
DAVIE	38	60.70	27	39.30	24	2.130												
DURHAM	45	36.50	12	27.50	13	2.150												
FORSYTH	26	63.60	16	48.80	18	23.30												
FRANKLIN	41	59.20	38	37.10	35	2.190												
GASTON	17	33.50	15	27.30	15	18.80												
GRANVILLE	58	53.00	45	3.160	43	17.80												
GUILFORD	46	4.120	39	27.00	34	17.60												
HALIFAX	28	83.30	18	64.20	14	42.10												
IREDELL	52	53.90	49	43.40	43	27.90												
JOHNSTON	103	71.90	84	49.90	63	33.40	13	93.90	10	53.00								
LEE	25	72.40	20	45.40	16	33.10												
LINCOLN	16	35.60	14	2.180	12	15.60												
MECKLENBURG	11	61.40																
MONTGOMERY	16	4.160	16	39.10	14	20.00												
MOORE	37	56.50	33	37.30	25	23.90												
NASH	51	77.80	39	52.70	31	43.10												
ORANGE	31	37.60	26	3.180	25	19.40												
PERSON	38	60.70	26	40.60	22	23.30												
POLK																		
RANDOLPH	96	48.20	81	33.80	73	2.190												
RICHMOND	21	32.60	15	23.30	18	19.30												
ROCKINGHAM	55	55.10	41	30.30	40	16.60												
ROWAN	47	48.80	36	34.70	33	23.50												
RUTHERFORD	21	37.40	16	27.60	14	19.30												
STANLY	34	52.50	30	40.30	29	27.90												
STOKES	54	74.20	39	47.10	34	28.10												
SURRY	73	83.00	57	53.90	53	35.30												
UNION	55	66.30	50	47.80	40	40.30												
VANCE	32	55.00	22	29.30	23	17.20												
WAKE	55	61.20	46	36.20	39	26.20												
WARREN	24	40.90	15	25.30	20	17.80												
WILKES	79	57.30	71	39.90	59	27.00												
YADKIN	79	67.00	60	47.80	58	3.150												
AREA TOTAL	1798	56.20	1468	38.30	1324	24.90	125	81.10	101	52.80	89	36.50	46	77.90	43	52.90	41	35.00

## 2009 Average Cash Rents for Resource Area = 137 Sandhills

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
	<b>HARNETT</b>	58	74.50	52	51.70	39	36.40											
<b>HOKE</b>	17	56.50	11	45.00	11	29.10												
<b>LEE</b>	25	72.40	20	45.40	16	33.10												
<b>MOORE</b>	37	56.50	33	37.30	25	23.90												
<b>RICHMOND</b>	21	32.60	15	23.30	18	19.30												
<b>SCOTLAND</b>	10	44.50																
<b>AREA TOTAL</b>	<b>168</b>	<b>61.40</b>	<b>139</b>	<b>43.00</b>	<b>115</b>	<b>29.30</b>	*	<b>76.70</b>	*	<b>51.70</b>	*	<b>34.30</b>						

An \* indicates the data is published even though there are less than 10 reports.

2009 Average Cash Rents for Resource Area = 153A Lower Coastal Plain

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
	BEAUFORT	30	83.70	23	52.00	21	37.10											
BERTIE	41	75.00	23	60.10	21	44.50												
BLADEN	36	63.10	32	49.20	25	33.80												
BRUNSWICK	23	44.40	15	38.00	13	30.00												
CARTERET																		
CHOWAN	20	87.00	13	58.90	12	51.70												
COLUMBUS	77	60.80	58	45.80	51	34.60												
CRAVEN	32	60.60	29	47.80	21	35.20												
DUPLIN	142	69.30	113	50.80	90	39.70												
EDGECOMBE	36	77.10	29	57.20	22	43.60												
GATES	13	81.20	11	62.30														
HERTFORD	15	73.00	11	49.60														
JONES	25	64.40	22	49.80	20	41.30												
MARTIN	46	80.70	33	53.20	29	40.50												
NEW HANOVER																		
ONSLow	34	55.40	24	42.80	23	34.80												
PAMLICO	13	70.40	13	51.20	13	36.50												
PENDER	24	67.10	21	45.50	19	33.70												
PITT	45	73.70	39	56.20	33	40.50												
WASHINGTON	12	128.80	10	61.00														
<b>AREA TOTAL</b>	<b>672</b>	<b>70.10</b>	<b>525</b>	<b>51.00</b>	<b>442</b>	<b>38.40</b>	<b>30</b>	<b>85.30</b>	<b>19</b>	<b>52.90</b>	<b>13</b>	<b>40.40</b>						

### 2009 Average Cash Rents for Resource Area = 153B Tidewater

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
BEAUFORT	30	83.70	23	52.00	21	37.10												
CAMDEN																		
CARTERET																		
CHOWAN	20	87.00	13	58.40	12	51.70												
CURRITUCK	10	88.00																
DARE																		
HYDE																		
PAMLICO	13	70.40	13	51.20	13	36.50												
PASQUOTANK	19	105.30	11	73.20	10	60.00												
PERQUIMANS	24	101.90	21	78.10	18	58.90												
TYRRELL	10	109.50																
WASHINGTON	12	128.80	10	61.00														
<b>AREA TOTAL</b>	<b>163</b>	<b>94.50</b>	<b>117</b>	<b>64.30</b>	<b>111</b>	<b>48.20</b>	<b>12</b>	<b>111.30</b>	*	<b>84.40</b>	*	<b>76.70</b>						

An \* indicates the data is published even though there are less than 10 reports.

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### 2009 Average Cash Rents - State Total

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
<b>STATE TOTAL</b>	<b>3431</b>	<b>66.90</b>	<b>2743</b>	<b>45.60</b>	<b>2414</b>	<b>31.50</b>	<b>254</b>	<b>103.20</b>	<b>184</b>	<b>67.70</b>	<b>155</b>	<b>46.90</b>	<b>114</b>	<b>121.50</b>	<b>93</b>	<b>75.30</b>	<b>80</b>	<b>49.40</b>

## Christmas Tree Guidelines

This information replaces a previous memorandum issued by our office dated December 12, 1989. The 1989 General Assembly enacted an “in-lieu of income” provision allowing land previously qualified as horticulture to continue to receive benefits of the present-use value program when the crop being produced changed from any horticultural product to Christmas trees. It also directed the Department of Revenue to establish a separate gross income requirement different from the \$1,000 gross income requirement for horticultural land, when the crop being grown was evergreens intended for use as Christmas trees. N.C.G.S. 105-289(a)(6) directs the Department of Revenue:

**“To establish requirements for horticultural land, used to produce evergreens intended for use as Christmas trees, in lieu of a gross income requirement until evergreens are harvested from the land, and to establish a gross income requirement for this type of horticultural land, that differs from the income requirement for other horticultural land, when evergreens are harvested from the land.”**

It should be noted that horticultural land used to produce evergreens intended for use as Christmas trees is the only use allowed benefit of the present-use value program without first having met a gross income requirement. The trade-off for this exception is a different gross income requirement in recognition of the potential for greater income than would normally be associated with other horticultural or agricultural commodities.

While the majority of Christmas tree production occurs in the western mountain counties (MLRA 130), surveys as far back as 1996 indicate that there are approximately 135 Christmas tree operations in non-mountain counties (MLRAs 136, 137, 133A, 153A & 153B). They include such counties in the piedmont and coastal plain as Craven, Halifax, Robeson, Wake, and Warren. For this reason we have prepared separate in-lieu of income requirements and gross income requirements for these two areas of the State. The different requirements recognize the difference in species, growing practices, markets, and resulting gross income potential.

After consulting with cooperative extension agents, the regional Christmas tree/horticultural specialist at the Western North Carolina Experimental Research Station, and various landowners/growers, we have determined the standards in the following attachments to be reasonable guidelines for compliance with G.S. 105-289(a)(6). Please note these requirements are subject to the whims of weather and other conditions that can have a significant impact. The combined effect of recent hurricanes, spring freezes, and ice storms across some parts of the State should be taken into consideration when appropriate within each county. As with other aspects of the present-use value program, owners of Christmas tree land should not be held accountable for conditions such as adverse weather or disease outbreak beyond their control.

We encourage every county to contact their local Cooperative Extension Service Office to obtain the appropriate local data and expertise to support particular situations in each county.

## **I. Gross Income Requirement for Christmas Trees**

For MLRA 130, the gross income requirement for horticultural land used to grow evergreens intended for use as Christmas trees is \$2,000 per acre.

For all other MLRAs, the gross income requirement for horticultural land used to grow evergreens intended for use as Christmas trees is \$1,500 per acre.

## **II. In-Lieu of Income Requirement**

### **MLRA 130 – Mountains**

The in-lieu of income requirement is for acreage in production but not yet undergoing harvest, and will be determined by sound management practices, best evidenced by the following:

1. Sites prepared by controlling problem weeds and saplings, taking soil samples, and applying fertilizer and/or lime as appropriate.
2. Generally, a 5' x 5' spacing producing approximately 1,750 potential trees per acre. Spacing must allow for adequate air movement around the trees. (There is very little 4' x 4' or 4.5' x 4.5' spacing. Some experimentation has occurred with 5' x 6' spacing, primarily aimed at producing a 6' tree in 5 years. All of the preceding examples should be acceptable.)
3. A program for insect and weed control.
4. Generally, an eight-to-ten year setting to harvest cycle. (Most leases are for 10 years, which allows for a replanting of non-established or dying seedlings up through the second year.)

The gross income requirement for acres undergoing Christmas tree harvest in the mountain region of North Carolina (MLRA 130) is \$2,000 per acre. Once Christmas trees are harvested from specific acreage, the requirement for those harvested acres will revert to the in-lieu of income requirement.

As an example, if the total amount of acres devoted to Christmas tree production is six acres, three of which are undergoing harvest and three of which have yet to reach maturity, the gross income requirement would be \$6,000.

**MLRA 136 – Piedmont, MLRA 137 – Sandhills, MLRA 133A – Upper Coastal Plain,  
MLRA 153A – Lower Coastal Plain, and MLRA 153B – Tidewater.**

The in-lieu of income requirement is for acreage in production but not yet undergoing harvest, and will be determined by sound management practices, best evidenced by the following:

1. Sites prepared by controlling problem weeds and saplings, taking soil samples, and applying fertilizer and/or lime as appropriate.
2. Generally, a 7' x 7' spacing producing approximately 900 potential trees per acre. Spacing must allow for adequate air movement around the trees. (There may be variations in the spacing dependent on the species being grown, most likely Virginia Pine, White Pine, Eastern Red Cedar, and Leyland Cypress. All reasonable spacing practices should be acceptable.)
3. A program for insect and weed control.
4. Generally a five-to-six year setting to harvest cycle. (Due to the species being grown, soil conditions and growing practices, most operations are capable of producing trees for market in the five-to-six year range. However, the combined effect of adverse weather and disease outbreak may force greater replanting of damaged trees thereby lengthening the current cycle beyond that considered typical.)

The gross income requirement for acres undergoing Christmas tree harvest in the non-mountain regions of North Carolina (MLRAs 136, 137, 133A, 153A, and 153B) is \$1,500 per acre. Once Christmas trees are harvested from specific acreage, the requirement for those harvested acres will revert to the in-lieu of income requirement.

As an example, if the total amount of acres devoted to Christmas tree production is six acres, three of which are undergoing harvest and three of which have yet to reach maturity, the gross income requirement would be \$4,500.

## **Procedure for Forestry Schedules**

The charge to the Forestry Group is to develop five net income per-acre ranges for each MLRA based on the ability of the soils to produce timber income. The task is confounded by variable species and stand type; management level, costs and opportunities; markets and stumpage prices; topographies; and landowner objectives across North Carolina.

In an attempt to develop realistic net income per acre in each MLRA, the Forestry Group considered the following items by area:

1. Soil productivity and indicator tree species (or stand type);
2. Average stand establishment and annual management costs;
3. Average rotation length and timber yield; and
4. Average timber stumpage prices.

Having selected the appropriate combinations above, the harvest value (gross income) from a managed rotation on a given soil productivity level can be calculated, netted of costs and amortized to arrive at the net income per acre per year soil expectation value. The ensuing discussion introduces users of this manual to the procedure, literature and software citations and decisions leading to the five forest land classes for each MLRA. Column numbers beside sub-headings refer to columns in the Forestry Net Present Values Table.

Soil Productivity/Indicator Species Selection (Col. 1). Soil productivity in forestry is measured by site index (SI). Site index is the height to which trees of a given species will grow on a given soil/site over a designed period of time (usually 50 or 25 years, depending on species, site or age

of site table). The Forestry Group identified key indicator species (or stand types) for each MLRA and then assigned site index ranges for the indicator species that captured the management opportunities for that region. The site index ranges became the productivity class basis for further calculations of timber yield and generally can be correlated to Natural Resource Conservation Service (NRCS) cubic foot per acre productivity classes for most stand types. By MLRA, the following site index ranges and species/stand types cover the overwhelming majority of soils/sites and management opportunities.

MLRA 153A, 153B, 137, 136, 133A:

<u>Species/Stand Type</u>	<u>SI Range (50 yr. basis)</u>
Loblolly pine	86-104
Loblolly pine	66-85
Loblolly pine	60-65
Mixed hardwoods	Mixed species and site indices on coves, river bottoms, bottomlands
Pond and/or longleaf pine	50-55
Upland hardwoods (MLRA 136)	40-68 (Upland oak)

MLRA 130:

<u>Species/Stand Type</u>	<u>SI Range (50 yr. basis)</u>
White pine	70-89
White pine	55-69
Shortleaf/mixed hardwoods	Mixed species/sites (SI 42-58 shortleaf)
Bottomland/cove hardwoods	Mixed species/site indices on coves and bottoms
Upland oak ridges	40-68

The site index ranges above, in most cases, can be correlated to individual soil series (and series' phases) according to NRCS cubic foot per acre productivity classes. An exception will be the cove, bottomland, river bottom, and other hardwood sites where topographic position must also be

considered. The Soils Group is responsible for assigning soil series to the appropriate class for agriculture, horticulture and forestry.

Stand Establishment and Annual Management Costs (Columns 2 and 3). Stand establishment costs include site preparation and tree planting costs. Costs vary from \$0 to over \$200 per acre depending on soils, species, and management objectives. No cost would be incurred for natural regeneration (as practiced for hardwoods) with costs increasing as pine plantations are intensively managed on highly productive sites. The second column in the Forestry Net Present Values Table contains average establishment costs for the past five years as reported by the N.C. Forest Service for site classes in each MLRA.

Annual management may include costs of pine release, timber stand improvement activities, prescribed burning, boundary line maintenance, consultant fees and other contractual services. Cost may vary from \$0 on typical floodplain or bottomland stands to as high as \$6 per acre per year on intensively managed pine plantations. Annual management costs in Forestry Net Present Values Table are the best estimates under average stand management regimes by site class.

Rotation Length and Timber Yields (Columns 4, 5, 6). Saw timber rotations are recommended on all sites in North Carolina. This decision is based on the market situation throughout the state, particularly the scarce markets for low quality and small-diameter pine and hardwood, which normally would be used for pulpwood. Timber thinnings are not available to most woodlot managers and, therefore, rotations are assumed to proceed unthinned until the optimum economic product mix is achieved.

Timber yields are based on the most current yield models developed at the N.C. State University College of Natural Resources for loblolly pine. (Hafley, Smith, and Buford, 1982) and natural hardwood stands (Gardner et al. 1982). White pine yields, mountain mixed stand yields, and upland oak yields are derived from U.S. Forest Service yield models developed by Vimmerstedt (1962) and McClure and Knight. Longleaf and pond pine yields are from Schumacher and Coile (1960).

**Timber Stumpage Prices (Columns 7 and 8).** Cost of forestry operations are derived from the past five-year regional data (provided by the NC Forest Service). For timber, stumpage prices (prices paid for standing timber to landowners) are derived over the same 5-year period from regional timber price data obtained from Timber Mart-South, Inc, or similar timber price reporting system.

Harvest Values (Column 9). Multiplication of timber yields (columns 5 and 6) times the respective timber stumpage prices (columns 7 and 8) gives the gross harvest value of one rotation.

Annualized Net Present Value (NPV) (Column 10). Harvest values (column 9) are discounted to present value at a 4 percent discount rate, which is consistent with rates used and documented by the U.S. Forest Service, forestry industry and forestry economists. This rate approximates the long-term measures of the opportunity cost of capital in the private sector of the U. S. economy (Row et al. 1981; Gunter and Haney, 1984). The respective establishment costs and the present value of annual management costs are subtracted from the present value of the income to obtain the net

present value of the timber stand. This is then amortized over the life of the rotation to arrive at the annualized net present value (or annual net income) figure.

Species/Stand Type	Est. Cost	Mgmt. Cost	Rot. Lgth.	Yield	Yield	Price /mbf	Price /cd	Harvest Value	Annualized NPV
	(\$)	(\$)	(yrs)	(MBF)	(cfs)	(\$)	(\$)	(\$)	(\$)
<b>MLRAs 153A and 133A (Lower and Upper CP)</b>									
Mixed hardwoods	0.00	0.00	50	11.5	44	237.55	15.59	3,417.59	22.39
Loblolly pine (86-104)	367.00	3.00	30	12	14.4	232.70	33.00	3,267.55	34.04
Loblolly pine (66-85)	258.00	2.00	30	7	16.8	232.70	33.00	2,183.24	22.01
Loblolly pine (60-65)	132.00	1.00	40	4.8	12.7	232.70	33.00	1,536.01	8.50
Pond pine (50-55)	47.00	0.50	50	2.7	20	232.70	33.00	1,288.22	5.75
Longleaf pine (50-55)	47.00	0.50	50	3.2	8	232.70	33.00	1,008.61	4.83
<b>MLRA 153B ( Tidewater)</b>									
Mixed hardwoods	0.00	0.00	50	8.43	44	237.55	15.59	2,688.30	17.61
Loblolly pine (86-104)	456.50	3.00	30	12	14.4	232.70	33.00	3,267.55	28.86
Loblolly pine (66-85)	258.00	2.00	30	7	16.8	232.70	33.00	2,183.24	22.01
Loblolly pine (60-65)	132.00	1.00	40	4.8	12.7	232.70	33.00	1,536.01	8.50
Pond pine ( low site)	47.00	0.50	50	2.7	20	232.70	33.00	1,288.22	5.75
<b>MLRA 137 ( Sandhills)</b>									
Mixed hardwoods	0.00	0.00	50	11.9	46	237.55	15.59	3,543.78	23.21
Loblolly pine (86-104)	258.00	3.00	30	12	15.6	232.70	33.00	3,307.14	41.05
Loblolly pine (66-85)	132.00	2.00	30	6.4	16.9	232.70	33.00	2,046.92	26.86
Loblolly pine (60-65)	55.00	1.00	50	7.2	7	232.70	33.00	1,906.41	8.93
Longleaf pine (50-55)	55.00	0.50	50	3.2	8	232.70	33.00	1,008.61	3.55

Species/Stand Type	Est. Cost	Mgmt. Cost	Rot. Lgth.	Yield	Yield	Price /mbf	Price /cd	Harvest Value	Annualized NPV
	(\$)	(\$)	(yrs)	(MBF)	(cds)	(\$)	(\$)	(\$)	(\$)
<b>MLRA 136 (Pied)</b>									
Mixed hardwoods	0.00	0.00	50	11.9	46	237.55	15.59	3,543.78	23.21
Loblolly pine (86-104)	280.00	3.00	30	11.5	15.6	232.70	33.00	3,190.79	37.70
Loblolly pine (66-85)	158.00	2.00	30	6.4	16.9	232.70	33.00	2,046.92	25.36
Loblolly pine (60-65)	55.00	0.50	40	4.1	15	232.70	33.00	1,449.02	11.97
Upland hardwoods	0.00	0.00	50	6.05	32	232.70	33.00	2,463.72	16.14
<b>MLRA 130 (MTN)</b>									
Mixed hardwoods*	0.00	0.00	50	10.95	0	315.91	17.13	3,459.17	22.66
White pine (70-89)	284.00	2.00	30	17.8	0	170.48	20.94	3,034.57	35.68
White pine (55-69)	182.00	1.00	35	8.5	0	170.48	20.94	1,449.09	8.92
Shortleaf/mixed hwd.	0.00	0.00	60	6	0	176.59	20.94	1,059.54	4.45
Upland oak ridge (40-68)	0.00	0.00	70	5.32		315.91	17.13	1,680.62	4.61

\* Coves, riverbottoms, bottomland yields

Map Unit Name	Agri	For	Hort
Alluvial land, wet	IV	II	IV
Arents, loamy	IV	II	IV
Arkaqua loam, 0 to 2 percent slopes, frequently flooded	IV	II	IV
Arkaqua loam, 0 to 2 percent slopes, occasionally flooded	II	III	II
Arkaqua loam, 0 to 2 percent slopes, rarely flooded	II	III	II
Ashe and Edneyville soils, 6 to 15 percent slopes	IV	I	III
Ashe and Edneyville soils, 15 to 25 percent slopes	IV	I	III
Ashe and Edneyville soils, 25 to 45 percent slopes	IV	I	IV
Ashe fine sandy loam, 6 to 15 percent slopes	IV	III	III
Ashe fine sandy loam, 10 to 25 percent slopes	IV	III	III
Ashe fine sandy loam, 15 to 25 percent slopes	IV	III	III
Ashe fine sandy loam, 25 to 45 percent slopes	IV	III	IV
Ashe gravelly fine sandy loam, 25 to 65 percent slopes	IV	III	IV
Ashe stony fine sandy loam, ALL	IV	III	IV
Ashe stony sandy loam, ALL	IV	III	IV
Ashe-Chestnut-Buladean complex, very stony, ALL	IV	III	IV
Ashe-Cleveland complex, stony, ALL	IV	IV	IV
Ashe-Cleveland-Rock outcrop complex, ALL	IV	IV	IV
Ashe-Rock outcrop complex, 15 to 70 percent slopes	IV	VI	IV
Augusta fine sandy loam, cool variant, 1 to 4 percent slopes (Delanco)	II	I	II
Balsam, ALL	IV	VI	IV
Balsam-Rubble land complex, windswept, ALL	IV	VI	IV
Balsam-Tanasee complex, extremely bouldery, ALL	IV	VI	IV
Bandana sandy loam, 0 to 3 percent slopes, occasionally flooded	II	II	II
Bandana-Ostin complex, 0 to 3 percent slopes, occasionally flooded	III	II	III
Biltmore, ALL	IV	II	IV
Braddock and Hayesville clay loams, eroded, ALL	III	I	III
Braddock clay loam, 2 to 6 percent slopes, eroded	II	I	III
Braddock clay loam, 2 to 8 percent slopes, eroded	II	I	III
Braddock clay loam, 6 to 15 percent slopes, eroded	II	I	III
Braddock clay loam, 8 to 15 percent slopes, eroded	II	I	III
Braddock clay loam, eroded, ALL OTHER	IV	I	III
Braddock clay loam, 15 to 30 percent slopes, eroded, stony	IV	I	IV
Braddock fine sandy loam, 15 to 30 percent slopes	III	I	III
Braddock gravelly loam, 2 to 8 percent slopes	I	I	I
Braddock gravelly loam, 8 to 15 percent slopes	II	I	I
Braddock loam, 2 to 8 percent slopes	I	I	I
Braddock loam, 8 to 15 percent slopes	II	I	I
Braddock-Urban land complex, ALL	IV	I	IV
Bradson gravelly loam, ALL	II	I	I
Brandywine stony soils, ALL	IV	IV	IV
Brasstown-Junaluska complex, 8 to 15 percent slopes	III	IV	III
Brasstown-Junaluska complex, 15 to 30 percent slopes	IV	IV	III
Brasstown-Junaluska complex, ALL OTHER	IV	IV	IV
Brevard fine sandy loam, 1 to 6 percent slopes, rarely flooded	I	I	I
Brevard loam, 2 to 6 percent slopes	I	I	I
Brevard loam, 6 to 10 percent slopes	II	I	I
Brevard loam, 7 to 15 percent slopes	II	I	I
Brevard loam, 10 to 25 percent slopes	IV	I	I
Brevard loam, 15 to 25 percent slopes	IV	I	I
Brevard loam, 25 to 45 percent slopes	IV	I	II
Brevard sandy loam, 8 to 15 percent slopes	II	I	I

Map Unit Name	Agri	For	Hort
Brevard-Greenlee complex, extremely bouldery, ALL	IV	I	IV
Buladean-Chestnut complex, 15 to 30 percent slopes, stony	IV	I	III
Buladean-Chestnut complex, stony, ALL OTHER	IV	I	IV
Burton stony loam, ALL	IV	V	IV
Burton-Craggey complex, windswept, ALL	IV	VI	IV
Burton-Craggey-Rock outcrop complex, windswept, ALL	IV	VI	IV
Burton-Wayah complex, windswept, ALL	IV	VI	IV
Cashiers fine sandy loam, 2 to 8 percent slopes	II	I	I
Cashiers fine sandy loam, 8 to 15 percent slopes	II	I	II
Cashiers fine sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Cashiers fine sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Cashiers fine sandy loam, 50 to 95 percent slopes, stony	IV	I	IV
Cashiers gravelly fine sandy loam, 8 to 15 percent slopes	II	I	II
Cashiers gravelly fine sandy loam, 15 to 30 percent slopes	IV	I	II
Cashiers gravelly fine sandy loam, 30 to 50 percent slopes	IV	I	III
Cashiers gravelly fine sandy loam, 50 to 95 percent slopes	IV	I	IV
Cashiers sandy loam, 8 to 15 percent slopes, stony	II	I	II
Cashiers sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Cashiers sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Cashiers sandy loam, 50 to 95 percent slopes, stony	IV	I	IV
Cataska-Rock outcrop complex, 30 to 95 percent slopes	IV	VI	IV
Cataska-Sylco complex, 50 to 95 percent slopes	IV	VI	IV
Chandler and Fannin soils, 25 to 45 percent slopes	IV	I	IV
Chandler gravelly fine sandy loam, 8 to 15 percent slopes	IV	III	II
Chandler gravelly fine sandy loam, 15 to 30 percent slopes	IV	III	II
Chandler gravelly fine sandy loam, 30 to 50 percent slopes	IV	III	III
Chandler gravelly fine sandy loam, ALL OTHER	IV	III	IV
Chandler gravelly fine sandy loam, windswept, ALL	IV	VI	IV
Chandler loam, 2 to 8 percent slopes	III	III	II
Chandler loam, 8 to 15 percent slopes	IV	III	II
Chandler loam, 15 to 25 percent slopes	IV	III	III
Chandler loam, 25 to 65 percent slopes	IV	III	IV
Chandler silt loam, 10 to 25 percent slopes	IV	III	II
Chandler silt loam, 25 to 45 percent slopes	IV	III	III
Chandler stony loam, 45 to 70 percent slopes	IV	III	IV
Chandler stony silt loam, ALL	IV	III	IV
Chandler-Micaville complex, 8 to 15 percent slopes	IV	III	II
Chandler-Micaville complex, 15 to 30 percent slopes, stony	IV	III	II
Chandler-Micaville complex, 30 to 50 percent slopes, stony	IV	III	III
Chandler-Micaville complex, 50 to 95 percent slopes, stony	IV	III	IV
Cheoah channery loam, ALL	IV	I	IV
Cheoah channery loam, stony, ALL	IV	I	IV
Cheoah channery loam, windswept, stony	IV	VI	IV
Chester clay loam, 15 to 45 percent slopes, eroded (Evard)	IV	I	III
Chester fine sandy loam, 6 to 15 percent slopes (Evard)	II	I	I
Chester fine sandy loam, 15 to 25 percent slopes (Evard)	II	I	III
Chester fine sandy loam, 25 to 45 percent slopes (Evard)	IV	I	III
Chester loam, 2 to 6 percent slopes	II	I	I
Chester loam, 6 to 10 percent slopes	III	I	I
Chester loam, 10 to 25 percent slopes	IV	I	II
Chester loam, 25 to 45 percent slopes	IV	I	III
Chester stony loam, 10 to 15 percent slopes (Evard)	III	I	III

Map Unit Name	Agri	For	Hort
Chester stony loam, (Evard), ALL OTHER	IV	I	IV
Chestnut and Edneyville soils, 15 to 25 percent slopes	IV	I	II
Chestnut and Edneyville soils, 25 to 50 percent slopes	IV	I	III
Chestnut gravelly loam, 50 to 80 percent slopes	IV	III	IV
Chestnut-Ashe complex, ALL	IV	III	IV
Chestnut-Buladean complex, 8 to 15 percent slopes, rocky	III	III	III
Chestnut-Buladean complex, stony, ALL	IV	III	IV
Chestnut-Cleveland-Rock outcrop complex, windswept, ALL	IV	VI	IV
Chestnut-Edneyville complex, 8 to 25 percent slopes, stony	IV	III	III
Chestnut-Edneyville complex, 25 to 60 percent slopes, stony	IV	III	IV
Chestnut-Edneyville complex, windswept, stony, ALL	IV	VI	IV
Chestoa-Ditney-Rock outcrop complex, 30 to 95 percent slopes, very bouldery	IV	VI	IV
Cleveland-Chestnut-Rock outcrop complex, windswept, ALL	IV	VI	IV
Cleveland-Rock outcrop complex, 8 to 90 percent slopes	IV	VI	IV
Clifffield-Cowee complex, 15 to 30 percent slopes, very stony	IV	V	IV
Clifffield-Fairview complex, 15 to 25 percent slopes	IV	V	IV
Clifffield-Pigeonroost complex, very stony, ALL	IV	V	IV
Clifffield-Rhodhiss complex, 25 to 60 percent slopes, very stony	IV	V	IV
Clifffield-Rock outcrop complex, 50 to 95 percent slopes	IV	VI	IV
Clifffield-Woolwine complex, 8 to 15 percent slopes	IV	V	IV
Clifton (Evard) stony loam, ALL	IV	I	IV
Clifton clay loam, 8 to 15 percent slopes, eroded	III	I	III
Clifton clay loam, 15 to 30 percent slopes, eroded	IV	I	III
Clifton clay loam, 30 to 50 percent slopes, eroded	IV	I	III
Clifton loam, 2 to 8 percent slopes	II	I	I
Clifton loam, 6 to 10 percent slopes	II	I	I
Clifton loam, 8 to 15 percent slopes	II	I	II
Clifton loam, 10 to 25 percent slopes	IV	I	II
Clifton loam, 15 to 25 percent slopes	IV	I	II
Clifton loam, 25 to 45 percent slopes	IV	I	III
Clifton stony loam, 15 to 45 percent slopes	IV	I	IV
Clingman-Craggey-Rock outcrop complex, windswept, 15 to 95 percent slopes, extremely bouldery	IV	VI	IV
Codorus, ALL	II	II	III
Colvard, ALL	I	II	III
Comus, ALL	I	II	III
Cowee gravelly loam, stony, ALL	IV	V	IV
Cowee-Evard-Urban land complex, 15 to 30 percent slopes	IV	III	IV
Cowee-Saluda complex, stony, ALL	IV	V	IV
Craggey-Rock outcrop complex, 40 to 90 percent slopes	IV	VI	IV
Craggey-Rock outcrop-Clingman complex, windswept, rubbly, ALL	IV	VI	IV
Crossnore-Jeffrey complex, very stony, ALL	IV	I	IV
Cullasaja cobbly fine sandy loam, 8 to 30 percent slopes, very bouldery	IV	II	IV
Cullasaja cobbly loam, extremely bouldery, ALL	IV	II	IV
Cullasaja very cobbly fine sandy loam, extremely bouldery, ALL	IV	II	IV
Cullasaja very cobbly loam, extremely bouldery, ALL	IV	II	IV
Cullasaja very cobbly sandy loam, extremely bouldery, ALL	IV	II	IV
Cullasaja-Tuckasegee complex, 8 to 15 percent slopes, stony	IV	II	II
Cullasaja-Tuckasegee complex, 15 to 30 percent slopes, stony	IV	II	II
Cullasaja-Tuckasegee complex, 30 to 50 percent slopes, stony	IV	II	III
Cullasaja-Tuckasegee complex, 50 to 90 percent slopes, stony	IV	II	IV
Cullasaja-Tuckasegee complex, 50 to 95 percent slopes, stony	IV	II	IV

Map Unit Name	Agri	For	Hort
Cullasaja-Tusquitee complex, 10 to 45 percent slopes	IV	II	III
Cullowhee fine sandy loam, 0 to 2 percent slopes, occasionally flooded	II	II	II
Cullowhee, frequently flooded, ALL	IV	II	IV
Cullowhee-Nikwasi complex, 0 to 2 percent slopes, frequently flooded	IV	II	IV
Delanco (Dillard) loam, ALL	I	I	I
Delanco fine sandy loam, 2 to 6 percent slopes	II	I	I
Dellwood gravelly fine sandy loam, 0 to 5 percent slopes, frequently flooded	IV	II	IV
Dellwood, occasionally flooded, ALL	III	II	III
Dellwood-Reddies complex, 0 to 3 percent slopes, occasionally flooded	III	II	III
Dellwood-Urban land complex, 0 to 3 percent slopes, occasionally flooded	IV	II	IV
Dillard, ALL	I	I	I
Dillsboro clay loam, 2 to 8 percent slopes	I	I	I
Dillsboro clay loam, 8 to 15 percent slopes, rarely flooded	II	I	II
Dillsboro clay loam, 8 to 15 percent slopes, stony	III	I	II
Dillsboro clay loam, 15 to 30 percent slopes, stony	IV	I	II
Dillsboro loam, 2 to 8 percent slopes	I	I	I
Dillsboro loam, 8 to 15 percent slopes	II	I	II
Dillsboro-Urban land complex, 2 to 15 percent slopes	IV	I	IV
Ditney-Unicoi complex, very stony, ALL	IV	VI	IV
Ditney-Unicoi complex, 50 to 95 percent slopes, very rocky	IV	VI	IV
Ditney-Unicoi-Rock outcrop complex, ALL	IV	VI	IV
Edneytown gravelly sandy loam, 8 to 25 percent slopes	IV	I	III
Edneytown-Chestnut complex, 30 to 50 percent slopes, stony	IV	I	III
Edneytown-Chestnut complex, 50 to 80 percent slopes, stony	IV	I	IV
Edneytown-Pigeonroost complex, 8 to 15 percent slopes, stony	III	I	III
Edneytown-Pigeonroost complex, 15 to 30 percent slopes, stony	IV	I	III
Edneytown-Pigeonroost complex, 30 to 50 percent slopes, stony	IV	I	IV
Edneyville (Edneytown) fine sandy loam, 7 to 15 percent slopes	III	I	III
Edneyville (Edneytown) fine sandy loam, 15 to 25 percent slopes	IV	I	IV
Edneyville (Edneytown) fine sandy loam, 25 to 45 percent slopes	IV	I	IV
Edneyville loam, 15 to 25 percent slopes	IV	I	II
Edneyville loam, 25 to 45 percent slopes	IV	I	III
Edneyville stony loam, 45 to 70 percent slopes	IV	I	IV
Edneyville-Chestnut complex, 2 to 8 percent slopes, stony	III	I	III
Edneyville-Chestnut complex, 8 to 15 percent slopes, stony	IV	I	III
Edneyville-Chestnut complex, 10 to 25 percent slopes, stony	IV	I	III
Edneyville-Chestnut complex, 15 to 30 percent slopes, stony	IV	I	III
Edneyville-Chestnut complex, ALL OTHER	IV	I	IV
Edneyville-Chestnut-Urban land complex, ALL	IV	I	IV
Ellijay silty clay loam, 2 to 8 percent slopes, eroded	III	I	I
Ellijay silty clay loam, 8 to 15 percent slopes, eroded	IV	I	I
Ellijay silty clay loam, eroded, ALL OTHER	IV	I	II
Elsinboro loam, ALL	I	I	I
Eutrochrepts, mined, 30 to 50 percent slopes, very stony	IV	VI	IV
Evard and Saluda fine sandy loams, 25 to 60 percent slopes	IV	I	IV
Evard fine sandy loam, 7 to 15 percent slopes	III	I	II
Evard fine sandy loam, 15 to 25 percent slopes	IV	I	II
Evard fine sandy loam, 25 to 50 percent slopes	IV	I	III
Evard gravelly sandy loam, 6 to 15 percent slopes	III	I	II
Evard gravelly sandy loam, 15 to 25 percent slopes	IV	I	III
Evard loam, ALL	IV	I	IV
Evard soils, 15 to 25 percent slopes	IV	I	III

Map Unit Name	Agri	For	Hort
Evard soils, ALL OTHER	IV	I	IV
Evard stony loam, 25 to 60 percent slopes	IV	I	IV
Evard-Cowee complex, 2 to 8 percent slopes	III	I	II
Evard-Cowee complex, 8 to 15 percent slopes	III	I	II
Evard-Cowee complex, 8 to 15 percent slopes, eroded	III	I	II
Evard-Cowee complex, 8 to 25 percent slopes, stony	IV	I	III
Evard-Cowee complex, ALL OTHER	IV	I	IV
Evard-Cowee-Urban land complex, ALL	IV	I	IV
Fannin fine sandy loam, 8 to 15 percent slopes	III	I	I
Fannin fine sandy loam, 15 to 30 percent slopes	IV	I	II
Fannin fine sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Fannin fine sandy loam, 30 to 50 percent slopes	IV	I	II
Fannin fine sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Fannin fine sandy loam, 50 to 95 percent slopes	IV	I	III
Fannin loam, 8 to 15 percent slopes	III	I	II
Fannin loam, 15 to 25 percent slopes	IV	I	III
Fannin loam, 25 to 45 percent slopes	IV	I	III
Fannin loam, 30 to 50 percent slopes, eroded	IV	I	III
Fannin loam, 45 to 70 percent slopes	IV	I	IV
Fannin sandy clay loam, 8 to 15 percent slopes, eroded	III	I	II
Fannin sandy clay loam, eroded, ALL OTHER	IV	I	III
Fannin silt loam, 6 to 10 percent slopes, eroded	III	I	II
Fannin silt loam, 7 to 15 percent slopes	III	I	II
Fannin silt loam, 10 to 25 percent slopes, eroded	IV	I	III
Fannin silt loam, 15 to 25 percent slopes	IV	I	III
Fannin silt loam, 25 to 45 percent slopes	IV	I	III
Fannin silty clay loam, 15 to 45 percent slopes, eroded	IV	I	IV
Fannin-Chestnut complex, 50 to 85 percent slopes, rocky	IV	I	IV
Fannin-Cowee complex, 15 to 30 percent slopes, stony	IV	I	III
Fannin-Cowee complex, stony, ALL OTHER	IV	I	IV
Fannin-Urban land complex, 2 to 15 percent slopes	IV	I	IV
Fletcher and Fannin soils, 6 to 15 percent slopes	III	I	II
Fletcher and Fannin soils, 15 to 25 percent slopes	IV	I	II
Fluvaquents-Udifluvents complex, occasionally flooded, ALL	III	II	IV
Fontaflora-Ostin complex	IV	II	IV
French fine sandy loam, 0 to 3 percent slopes, frequently flooded	IV	II	IV
Greenlee ALL	IV	I	IV
Greenlee-Ostin complex, 3 to 40 percent slopes, very stony	IV	I	IV
Greenlee-Tate complex, ALL	IV	I	IV
Greenlee-Tate-Ostin complex, 1 to 15 percent slopes, extremely stony	IV	I	IV
Gullied land	IV	VI	IV
Harmiller-Shinbone complex, 15 to 30 percent slopes, stony	IV	III	III
Harmiller-Shinbone complex, 30 to 50 percent slopes, stony	IV	III	III
Hatboro loam	IV	II	IV
Hayesville channery fine sandy loam, 8 to 15 percent slopes, very stony	IV	I	II
Hayesville channery fine sandy loam, 15 to 25 percent slopes, very stony	IV	I	III
Hayesville channery fine sandy loam, 25 to 60 percent slopes, very stony	IV	I	IV
Hayesville clay loam, 2 to 8 percent slopes, eroded	III	I	II
Hayesville clay loam, 6 to 15 percent slopes, eroded	IV	I	II
Hayesville clay loam, 8 to 15 percent slopes, eroded	IV	I	II
Hayesville clay loam, 10 to 25 percent slopes, severely eroded	IV	I	III
Hayesville clay loam, 15 to 30 percent slopes, eroded	IV	I	III

Map Unit Name	Agri	For	Hort
Hayesville fine sandy loam, 6 to 15 percent slopes	III	I	I
Hayesville fine sandy loam, 8 to 15 percent slopes	III	I	I
Hayesville fine sandy loam, 15 to 25 percent slopes	III	I	II
Hayesville fine sandy loam, 15 to 30 percent slopes	III	I	II
Hayesville fine sandy loam, 25 to 50 percent slopes	IV	I	III
Hayesville loam, 2 to 7 percent slopes	II	I	I
Hayesville loam, 2 to 8 percent slopes	II	I	I
Hayesville loam, 6 to 10 percent slopes	II	I	I
Hayesville loam, 6 to 15 percent slopes	III	I	I
Hayesville loam, 7 to 15 percent slopes	III	I	I
Hayesville loam, 8 to 15 percent slopes	III	I	I
Hayesville loam, 10 to 25 percent slopes	III	I	II
Hayesville loam, 15 to 25 percent slopes	III	I	II
Hayesville loam, 15 to 30 percent slopes	III	I	II
Hayesville sandy clay loam, 15 to 30 percent slopes, eroded	IV	I	III
Hayesville sandy clay loam, eroded, ALL OTHER	III	I	II
Hayesville-Evard complex, 15 to 25 percent slopes	III	I	II
Hayesville-Evard-Urban land complex, 15 to 25 percent slopes	IV	I	IV
Hayesville-Sauratown complex, 2 to 8 percent slopes	II	I	II
Hayesville-Sauratown complex, 8 to 15 percent slopes	III	I	II
Hayesville-Sauratown complex, 15 to 25 percent slopes	III	I	III
Hayesville-Sauratown complex, 25 to 60 percent slopes	IV	I	III
Hayesville-Urban land complex, ALL	IV	I	IV
Haywood stony loam, 15 to 25 percent slopes	IV	I	III
Haywood stony loam, 25 to 50 percent slopes	IV	I	IV
Hemphill, rarely flooded, ALL	IV	II	IV
Humaquepts, loamy, 2 to 8 percent slopes, stony	IV	II	IV
Hunt Dale clay loam, 8 to 15 percent slopes, stony	III	I	II
Hunt Dale clay loam, 15 to 30 percent slopes, stony	IV	I	II
Hunt Dale clay loam, 30 to 50 percent slopes, stony	IV	I	III
Hunt Dale silty clay loam, 15 to 30 percent slopes, stony	IV	I	II
Hunt Dale silty clay loam, 30 to 50 percent slopes, very stony	IV	I	III
Hunt Dale silty clay loam, 50 to 95 percent slopes, very stony	IV	I	IV
Iotla sandy loam, 0 to 2 percent slopes, occasionally flooded	II	II	III
Junaluska-Brasstown complex, 6 to 25 percent slopes	IV	IV	II
Junaluska-Brasstown complex, 15 to 30 percent slopes	IV	IV	III
Junaluska-Brasstown complex, 25 to 60 percent slopes	IV	IV	III
Junaluska-Brasstown complex, 30 to 50 percent slopes	IV	IV	IV
Junaluska-Tsali complex, ALL	IV	IV	IV
Keener-Lostcove complex, 15 to 30 percent slopes, very stony	IV	I	III
Keener-Lostcove complex, 30 to 50 percent slopes, very stony	IV	I	IV
Kinkora loam	IV	I	III
Lonon loam, 2 to 8 percent slopes	I	I	I
Lonon loam, 8 to 15 percent slopes	II	I	I
Lonon loam, 15 to 30 percent slopes	IV	I	II
Lonon-Northcove complex, 6 to 15 percent slopes	IV	I	III
Maymead fine sandy loam, ALL	IV	I	II
Maymead-Greenlee-Potomac complex, 3 to 25 percent slopes	IV	I	IV
Nikwasi, ALL	IV	II	IV
Northcove very cobbly loam, ALL	IV	I	IV
Northcove-Maymead complex, extremely stony, ALL	IV	I	IV
Oconaluftee channery loam, ALL	IV	VI	IV

Map Unit Name	Agri	For	Hort
Oconaluftee channery loam, windswept, ALL	IV	VI	IV
Ostin, occasionally flooded, ALL	IV	II	IV
Pigeonroost-Edneytown complex, stony, ALL	IV	I	III
Pineola gravelly loam, 2 to 8 percent slopes	IV	I	II
Pineola gravelly loam, 8 to 15 percent slopes, stony	IV	I	II
Pineola gravelly loam, 15 to 30 percent slopes, stony	IV	I	III
Pits, ALL	IV	VI	IV
Plott fine sandy loam, 8 to 15 percent slopes, stony	III	I	II
Plott fine sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Plott fine sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Plott fine sandy loam, 50 to 95 percent slopes, stony	IV	I	IV
Plott loam, 15 to 30 percent slopes, stony	IV	I	II
Plott loam, 30 to 50 percent slopes, stony	IV	I	III
Plott loam, 50 to 95 percent slopes, stony	IV	I	IV
Ponzer muck, cool variant	IV	VI	IV
Porters gravelly loam, 8 to 15 percent slopes, stony	III	I	II
Porters gravelly loam, 15 to 30 percent slopes, stony	IV	I	II
Porters gravelly loam, 30 to 50 percent slopes, stony	IV	I	III
Porters gravelly loam, 50 to 80 percent slopes, stony	IV	I	IV
Porters loam, 25 to 45 percent slopes	IV	I	III
Porters loam, 25 to 80 percent slopes, stony	IV	I	IV
Porters loam, 30 to 50 percent slopes, stony	IV	I	IV
Porters loam, ALL OTHER	IV	I	II
Porters stony loam, 10 to 25 percent slopes	IV	I	II
Porters stony loam, 15 to 25 percent slopes	IV	I	II
Porters stony loam, 15 to 45 percent slopes	IV	I	II
Porters stony loam, 25 to 45 percent slopes	IV	I	III
Porters stony loam, ALL OTHER	IV	I	IV
Porters-Unaka complex, 8 to 15 percent slopes, stony	IV	I	II
Porters-Unaka complex, 15 to 30 percent slopes, stony	IV	I	II
Porters-Unaka complex, 30 to 50 percent slopes, stony	IV	I	III
Porters-Unaka complex, 50 to 95 percent slopes, rocky	IV	I	IV
Potomac, frequently flooded, ALL	IV	II	IV
Potomac-Iotla complex, 0 to 3 percent slopes, mounded, frequently flooded	IV	II	IV
Rabun loam, 6 to 25 percent slopes	IV	I	II
Rabun loam, 25 to 50 percent slopes	IV	I	III
Reddies, occasionally flooded	II	II	II
Reddies, frequently flooded, ALL	IV	II	IV
Rock outcrop	IV	VI	IV
Rock outcrop-Ashe complex, ALL	IV	VI	IV
Rock outcrop-Ashe-Cleveland complex, ALL	IV	VI	IV
Rock outcrop-Cataska complex, ALL	IV	VI	IV
Rock outcrop-Cleveland complex, ALL	IV	VI	IV
Rock outcrop-Cleveland complex, windswept, ALL	IV	VI	IV
Rock outcrop-Craggey complex, windswept, ALL	IV	VI	IV
Rosman, frequently flooded, ALL	IV	II	IV
Rosman, ALL OTHER	I	II	I
Rosman-Reddies complex, 0 to 3 percent slopes, occasionally flooded	I	II	I
Saunook gravelly loam, 2 to 8 percent slopes	I	I	I
Saunook gravelly loam, 8 to 15 percent slopes	I	I	I
Saunook gravelly loam, 8 to 15 percent slopes, stony	II	I	II
Saunook gravelly loam, 15 to 30 percent slopes	IV	I	II

Map Unit Name	Agri	For	Hort
Saunook gravelly loam, 15 to 30 percent slopes, stony	IV	I	II
Saunook gravelly loam, 30 to 50 percent slopes, stony	IV	I	III
Saunook loam, 2 to 8 percent slopes	I	I	I
Saunook loam, 8 to 15 percent slopes	I	I	I
Saunook loam, 8 to 15 percent slopes, stony	II	I	II
Saunook loam, 15 to 30 percent slopes, stony	IV	I	II
Saunook loam, 15 to 30 percent slopes, very stony	IV	I	III
Saunook loam, 30 to 50 percent slopes, very stony	IV	I	IV
Saunook sandy loam, 2 to 8 percent slopes	I	I	I
Saunook sandy loam, 8 to 15 percent slopes, stony	II	I	II
Saunook silt loam, 2 to 8 percent slopes	I	I	I
Saunook silt loam, 8 to 15 percent slopes, stony	II	I	II
Saunook-Nikwasi complex, 2 to 15 percent slopes	IV	I	III
Saunook-Thunder complex, ALL	IV	I	III
Saunook-Urban land complex, 2 to 15 percent slopes	IV	I	IV
Sauratown channery fine sandy loam, 8 to 15 percent slopes	IV	V	III
Sauratown channery fine sandy loam, 8 to 15 percent slopes, very stony	IV	V	III
Sauratown channery fine sandy loam, ALL OTHER	IV	V	IV
Soco-Cataska-Rock outcrop complex, 50 to 95 percent slopes	IV	VI	IV
Soco-Ditney complex, 6 to 25 percent slopes, stony	IV	III	III
Soco-Ditney complex, 8 to 15 percent slopes, very stony	IV	III	III
Soco-Ditney complex, 15 to 30 percent slopes, very stony	IV	III	III
Soco-Ditney complex, ALL OTHER	IV	III	IV
Soco-Stecoah complex, 8 to 15 percent slopes, stony	IV	III	II
Soco-Stecoah complex, 15 to 30 percent slopes	IV	III	III
Soco-Stecoah complex, 15 to 30 percent slopes, stony	IV	III	III
Soco-Stecoah complex, ALL OTHER	IV	III	IV
Soco-Stecoah complex, windswept, 30 to 50 percent slopes	IV	VI	IV
Spivey cobbly loam, extremely bouldery, ALL	IV	I	IV
Spivey stony loam, 10 to 40 percent slopes	IV	I	IV
Spivey-Santeetlah complex, 8 to 15 percent slopes, stony	IV	I	III
Spivey-Santeetlah complex, 15 to 30 percent slopes, stony	IV	I	III
Spivey-Santeetlah complex, stony, ALL OTHER	IV	I	IV
Spivey-Whiteoak complex, ALL	IV	I	IV
Statler, rarely flooded, ALL	I	I	I
Stecoah-Soco complex, 15 to 30 percent slopes, stony	IV	I	III
Stecoah-Soco complex, 30 to 50 percent slopes, stony	IV	I	III
Stecoah-Soco complex, 50 to 80 percent slopes, stony	IV	I	IV
Stony colluvial land	IV	II	IV
Stony land	IV	VI	IV
Stony steep land	IV	VI	IV
Suncook loamy sand, ALL	IV	II	II
Sylco-Cataska complex, ALL	IV	IV	IV
Sylco-Rock outcrop complex, 50 to 95 percent slopes	IV	IV	IV
Sylco-Soco complex, 10 to 30 percent slopes, stony	IV	IV	IV
Sylva-Whiteside complex, ALL	IV	I	II
Talladega, ALL	IV	IV	IV
Tanasee-Balsam complex, ALL	IV	VI	IV
Tate fine sandy loam, 2 to 6 percent slopes	I	I	I
Tate fine sandy loam, 2 to 7 percent slopes	I	I	I
Tate fine sandy loam, 2 to 8 percent slopes	I	I	I
Tate fine sandy loam, 2 to 8 percent slopes, very stony	IV	I	II

Map Unit Name	Agri	For	Hort
Tate fine sandy loam, 6 to 15 percent slopes	II	I	I
Tate fine sandy loam, 7 to 15 percent slopes	II	I	I
Tate fine sandy loam, 8 to 15 percent slopes	II	I	I
Tate fine sandy loam, 8 to 25 percent slopes	IV	I	II
Tate fine sandy loam, 15 to 25 percent slopes	IV	I	II
Tate gravelly loam, 8 to 15 percent slopes	II	I	I
Tate gravelly loam, 8 to 15 percent slopes, stony	II	I	II
Tate gravelly loam, 15 to 30 percent slopes, stony	IV	I	II
Tate loam, 2 to 6 percent slopes	I	I	I
Tate loam, 2 to 8 percent slopes	I	I	I
Tate loam, 6 to 10 percent slopes	II	I	I
Tate loam, 6 to 15 percent slopes	II	I	I
Tate loam, 8 to 15 percent slopes	II	I	I
Tate loam, 10 to 15 percent slopes	II	I	I
Tate loam, 15 to 25 percent slopes	IV	I	II
Tate loam, 15 to 30 percent slopes	IV	I	II
Tate-Cullowhee complex, 0 to 25 percent slopes	IV	I	II
Tate-French complex, 2 to 10 percent slopes	II	I	II
Tate-Greenlee complex, ALL	IV	I	IV
Thunder-Saunook complex, ALL	IV	II	IV
Toecane-Tusquitee complex, ALL	IV	II	III
Toxaway, ALL	IV	II	IV
Transylvania silt loam	I	II	II
Trimont gravelly loam, ALL	IV	I	IV
Tuckasegee-Cullasaja complex, 8 to 15 percent slopes, stony	IV	II	III
Tuckasegee-Cullasaja complex, 15 to 30 percent slopes, very stony	IV	II	IV
Tuckasegee-Cullasaja complex, 30 to 50 percent slopes, extremely stony	IV	II	IV
Tuckasegee-Whiteside complex, 2 to 8 percent slopes	I	II	I
Tuckasegee-Whiteside complex, 8 to 15 percent slopes	II	II	I
Tusquitee and Spivey stony soils, ALL	IV	I	IV
Tusquitee loam, 6 to 10 percent slopes	I	I	I
Tusquitee loam, 6 to 15 percent slopes	II	I	I
Tusquitee loam, 7 to 15 percent slopes	II	I	I
Tusquitee loam, 8 to 15 percent slopes	II	I	I
Tusquitee loam, 10 to 15 percent slopes	II	I	I
Tusquitee loam, 15 to 25 percent slopes	IV	I	II
Tusquitee stony loam, 25 to 45 percent slopes	IV	I	IV
Tusquitee stony loam, ALL OTHER	IV	I	III
Udifluvents, frequently flooded, ALL	IV	II	IV
Udorthents, loamy, ALL	IV	V	IV
Udorthents-Pits complex, mounded, 0 to 2 percent slopes, occasionally flooded	IV	V	IV
Udorthents-Urban land complex, ALL	IV	V	IV
Unaka-Porters complex, very rocky, ALL	IV	V	IV
Unaka-Rock outcrop complex, 50 to 95 percent slopes, very bouldery	IV	VI	IV
Unicoi-Rock outcrop complex, 30 to 95 percent slopes, extremely bouldery	IV	V	IV
Unison fine sandy loam, 2 to 8 percent slopes	I	I	I
Unison fine sandy loam, 8 to 15 percent slopes	II	I	I
Unison fine sandy loam, 15 to 25 percent slopes	IV	I	II
Unison loam, 2 to 8 percent slopes	I	I	I
Unison loam, 8 to 15 percent slopes	II	I	I
Unison loam, 15 to 30 percent slopes	IV	I	II
Urban land	IV	VI	II

Map Unit Name	Agri	For	Hort
Watauga loam, 6 to 10 percent slopes	III	I	II
Watauga loam, 6 to 15 percent slopes	III	I	II
Watauga loam, 8 to 15 percent slopes	III	I	II
Watauga loam, ALL OTHER	IV	I	III
Watauga sandy loam, 8 to 15 percent slopes, stony	III	I	II
Watauga sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Watauga sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Watauga stony loam, 15 to 45 percent slopes	IV	I	IV
Wayah loam, windswept, eroded, stony, ALL	IV	VI	IV
Wayah sandy loam, stony, ALL	IV	V	IV
Wayah sandy loam, windswept, stony, ALL	IV	VI	IV
Wayah-Burton complex, 15 to 30 percent slopes, bouldery	IV	V	IV
Wayah-Burton complex, 30 to 50 percent slopes, bouldery	IV	V	IV
Wayah-Burton complex, 50 to 95 percent slopes, very rocky	IV	V	IV
Wayah-Burton complex, windswept, ALL	IV	V	IV
Whiteoak cobbly loam, 8 to 15 percent slopes, stony	II	I	II
Whiteoak cobbly loam, 15 to 30 percent slopes, stony	IV	I	III
Whiteoak fine sandy loam, 2 to 8 percent slopes	I	I	I
Whiteoak fine sandy loam, 8 to 15 percent slopes, stony	II	I	II
Whiteoak fine sandy loam, 15 to 30 percent slopes, very stony	IV	I	III
Whiteside-Tuckasegee complex, 2 to 8 percent slopes	I	I	I

Map Unit Name	Agri	For	Hort
Alluvial land, wet	III	III	III
Alpin, ALL	IV	II	IV
Altavista, ALL	I	I	I
Altavista-Urban land complex, 0 to 3 percent slopes, rarely flooded	IV	I	IV
Augusta, ALL	I	I	I
Autryville loamy sand, ALL	III	II	III
Autryville, ALL OTHER	IV	II	IV
Autryville-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Aycock very fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Aycock, ALL OTHER	I	II	I
Ballahack fine sandy loam	I	I	I
Barclay very fine sandy loam	I	I	I
Bethera loam, 0 to 1 percent slopes	II	I	II
Bibb and Johnston soils, frequently flooded	IV	III	IV
Bibb, ALL	IV	III	IV
Blaney, ALL	IV	II	IV
Blanton, ALL	IV	V	IV
Bojac loamy fine sand, 0 to 3 percent slopes	III	II	III
Bonneau loamy fine sand, 0 to 4 percent slopes	II	II	II
Bonneau loamy sand, 0 to 4 percent slopes	II	II	II
Bonneau loamy sand, 0 to 6 percent slopes	II	II	II
Bonneau loamy sand, 6 to 12 percent slopes	III	II	III
Bonneau sand, 0 to 3 percent slopes	II	II	II
Butters fine sand, 0 to 2 percent slopes	II	II	II
Butters loamy sand, 0 to 2 percent slopes	II	II	II
Byars loam	II	I	II
Candor sand, 1 to 8 percent slopes	IV	V	IV
Candor sand, 8 to 15 percent slopes	IV	V	IV
Cape Fear loam	I	I	I
Caroline sandy loam, 0 to 2 percent slopes	II	II	II
Caroline sandy loam, 2 to 6 percent slopes	II	II	II
Centenary sand	IV	II	IV
Chastain and Bibb soils, 0 to 1 percent slopes, frequently flooded	IV	III	IV
Chastain silt loam, frequently flooded	IV	III	IV
Chewacla and Chastain soils, frequently flooded	IV	III	IV
Chewacla and Congaree loams, frequently flooded	III	III	III
Chewacla and Wehadkee soils, 0 to 1 percent slopes, frequently flooded	IV	III	IV
Chewacla loam	II	III	II
Chewacla loam, 0 to 1 percent slopes, occasionally flooded	II	III	II
Chewacla loam, frequently flooded	IV	III	IV
Chewacla silt loam	II	III	II
Chipleay loamy sand (Pactolus)	IV	II	IV
Chipleay sand, 0 to 2 percent slopes	IV	II	IV
Conetoe loamy sand, ALL	III	II	III
Congaree silt loam	I	III	I
Congaree silt loam, frequently flooded	I	III	I
Cowarts loamy sand, 2 to 6 percent slopes	II	I	II
Cowarts loamy sand, 6 to 10 percent slopes	III	I	III
Cowarts sandy loam, 6 to 12 percent slopes, eroded	IV	I	IV
Coxville loam	II	I	II
Coxville sandy loam	II	I	II
Craven fine sandy loam, 0 to 1 percent slopes	II	I	II

Map Unit Name	Agri	For	Hort
Craven fine sandy loam, 1 to 4 percent slopes	II	I	II
Craven fine sandy loam, 4 to 10 percent slopes	III	I	III
Craven loam, 1 to 4 percent slopes	II	I	II
Craven sandy clay loam, 1 to 4 percent slopes, eroded	II	I	II
Craven sandy loam, 2 to 6 percent slopes, eroded	II	I	II
Craven sandy loam, 2 to 6 percent slopes, eroded (Gritney)	II	I	II
Craven sandy loam, 6 to 10 percent slopes, eroded (Gritney)	III	I	III
Craven-Urban land complex, 0 to 4 percent slopes	IV	I	IV
Croatan muck	I	V	I
Deloss loam	I	III	I
Dogue, ALL	II	I	II
Dothan loamy sand, 2 to 6 percent slopes	II	I	II
Dothan, ALL OTHER	I	I	I
Dragston loamy sand	I	III	I
Dunbar, ALL	II	I	II
Duplin, ALL	II	I	II
Duplin-Urban land complex, 0 to 5 percent slopes	IV	I	IV
Dystrochrepts, steep	IV	II	IV
Emporia, ALL	II	II	II
Emporia-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Emporia-Wedowee complex, 2 to 6 percent slopes	II	II	II
Eustis, ALL	IV	II	IV
Exum, ALL	I	II	I
Faceville fine sandy loam, ALL	II	II	II
Faceville loamy sand, 6 to 10 percent slopes, eroded	IV	II	IV
Faceville loamy sand, ALL OTHER	II	II	II
Faceville sandy loam, 0 to 2 percent slopes	II	II	II
Faceville sandy loam, 2 to 6 percent slopes	II	II	II
Faceville sandy loam, 2 to 6 percent slopes, eroded	III	II	III
Faceville sandy loam, 6 to 10 percent slopes, eroded	IV	II	IV
Faceville-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Foreston loamy sand, ALL	II	II	II
Fuquay, ALL	IV	II	IV
Gilead loamy sand, 0 to 2 percent slopes	III	II	III
Gilead loamy sand, 10 to 15 percent slopes	IV	II	IV
Gilead loamy sand, 2 to 6 percent slopes	IV	II	IV
Gilead loamy sand, 2 to 6 percent slopes, eroded	III	II	III
Gilead loamy sand, 6 to 10 percent slopes	IV	II	IV
Gilead loamy sand, 6 to 10 percent slopes, eroded	IV	II	IV
Gilead sandy loam, 2 to 8 percent slopes	III	II	III
Gilead sandy loam, 8 to 15 percent slopes	IV	II	IV
Goldsboro, ALL	I	I	I
Goldsboro-Urban land complex, ALL	IV	I	IV
Grantham, ALL	I	I	I
Grantham-Urban land complex	IV	I	IV
Grifton-Meggett complex, occasionally flooded	IV	I	IV
Gritney fine sandy loam, 2 to 6 percent slopes	II	II	II
Gritney fine sandy loam, 2 to 7 percent slopes	II	II	II
Gritney fine sandy loam, 4 to 8 percent slopes	III	II	III
Gritney fine sandy loam, 5 to 12 percent slopes, eroded	IV	II	IV
Gritney fine sandy loam, 6 to 10 percent slopes	III	II	III
Gritney fine sandy loam, 7 to 15 percent slopes	IV	II	IV

Map Unit Name	Agri	For	Hort
Gritney fine sandy loam, 10 to 15 percent slopes	IV	II	IV
Gritney loamy fine sand, 2 to 7 percent slopes	II	II	II
Gritney sandy clay loam, ALL	III	II	III
Gritney sandy loam, 2 to 5 percent slopes, eroded	III	II	III
Gritney sandy loam, 2 to 6 percent slopes	II	II	II
Gritney sandy loam, 5 to 12 percent slopes, eroded	IV	II	IV
Gritney sandy loam, 6 to 10 percent slopes	III	II	III
Gritney-Urban land complex, 2 to 12 percent slopes	IV	II	IV
Hoffman loamy sand, 6 to 10 percent slopes, eroded (Gilead)	IV	II	IV
Hoffman loamy sand, 10 to 20 percent slopes (Gilead)	III	II	III
Johns, ALL	II	I	II
Johnston, ALL	IV	III	IV
Kalmia loamy sand, 0 to 2 percent slopes	II	II	II
Kalmia loamy sand, 0 to 3 percent slopes	II	II	II
Kalmia loamy sand, 2 to 6 percent slopes	II	II	II
Kalmia loamy sand, 10 to 15 percent slopes	III	II	III
Kalmia loamy sand, 15 to 25 percent slopes	IV	II	IV
Kenansville, ALL	III	II	III
Kinston, ALL	IV	III	IV
Kureb sand, 1 to 8 percent slopes	IV	V	IV
Lakeland, ALL	IV	V	IV
Leaf loam	III	I	III
Lenoir loam	III	I	III
Leon sand, ALL	IV	V	IV
Liddell very fine sandy loam	I	I	I
Lillington-Turbeville complex, 8 to 15 percent slopes	III	II	III
Lucy loamy sand	II	II	II
Lumbee, ALL	II	I	II
Lynchburg, ALL	I	I	I
Lynchburg-Urban land complex	IV	I	IV
Lynn Haven and Torhunta soils	II	II	II
Mantachie soils, local alluvium	II	III	II
Marlboro, ALL	II	II	II
Marlboro-Cecil complex, 2 to 8 percent slopes	II	II	II
Marvyn and Gritney soils. 6 to 15 percent slopes	IV	I	IV
Marvyn loamy sand, 6 to 12 percent slopes	IV	I	IV
Maxton loamy sand, 0 to 2 percent slopes	II	II	II
McColl loam	III	II	III
McQueen loam, 1 to 6 percent slopes	II	II	II
Meggett, ALL	IV	I	IV
Muckalee, ALL	IV	III	IV
Myatt very fine sandy loam	II	I	II
Nahunta, ALL	I	I	I
Nankin ,ALL	II	II	II
Nixonton very fine sandy loam	I	I	I
Norfolk and Faceville soils, 6 to 10 percent slopes	II	II	II
Norfolk loamy fine sand, ALL	I	II	I
Norfolk loamy sand, 0 to 2 percent slopes	I	II	I
Norfolk loamy sand, 2 to 6 percent slopes	I	II	I
Norfolk loamy sand, 2 to 6 percent slopes, eroded	II	II	II
Norfolk loamy sand, 6 to 10 percent slopes	II	II	II
Norfolk loamy sand, 6 to 10 percent slopes, eroded	III	II	III

Map Unit Name	Agri	For	Hort
Norfolk sandy loam, 0 to 2 percent slopes	I	II	I
Norfolk sandy loam, 2 to 6 percent slopes	I	II	I
Norfolk sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Norfolk sandy loam, 6 to 10 percent slopes	II	II	II
Norfolk, Georgeville, and Faceville soils, 2 to 8 percent slopes	II	II	II
Norfolk-Urban land complex, 0 to 3 percent slopes	IV	II	IV
Norfolk-Wedowee complex, 2 to 6 percent slopes	II	II	II
Ocilla, ALL	III	II	III
Okenee loam (Paxville)	II	III	II
Orangeburg loamy sand, eroded, ALL	II	II	II
Orangeburg loamy sand, ALL OTHER	I	II	I
Pactolus, ALL	IV	II	IV
Pamlico muck	III	V	III
Pantego, ALL	I	I	I
Paxville fine sandy loam	II	III	II
Paxville loam	II	III	II
Peawick, ALL	II	II	II
Pits-Tarboro complex	IV	VI	IV
Plummer and Osier soils	IV	I	IV
Plummer, ALL	IV	V	IV
Pocalla loamy sand, 0 to 3 percent slopes	III	II	III
Polawana loamy sand, frequently flooded	IV	III	IV
Ponzer muck, siliceous subsoil variant	I	V	I
Portsmouth, ALL	I	I	I
Rains, ALL	I	I	I
Rains-Toisnot complex, 0 to 2 percent slopes	IV	I	IV
Rains-Urban land complex, ALL	IV	I	IV
Rimini sand	IV	V	IV
Riverview loam, 0 to 1 percent slopes, occasionally flooded	I	III	I
Roanoke and Wahee loams	II	III	II
Roanoke, ALL	II	III	II
Roanoke-Urban land complex	IV	III	IV
Ruston loamy sand, ALL	III	II	III
Ruston sandy loam, 2 to 6 percent slopes, eroded	IV	II	IV
Rutlege loamy sand	IV	V	IV
Seabrook loamy sand, rarely flooded	IV	II	IV
Smoothed sandy land	IV	VI	IV
St. Lucie sand (Kureb)	IV	V	IV
Stallings, ALL	II	II	II
State, ALL	I	I	I
Swamp	IV	III	IV
Tarboro, ALL	IV	II	IV
Toisnot, ALL	IV	II	IV
Tomahawk sand	III	II	III
Tomotley, ALL	I	I	I
Torhunta and Lynn Haven soils	II	I	II
Torhunta, ALL	I	I	I
Trebloc loam	I	I	I
Troup sand	IV	II	IV
Turbeville fine sandy loam, 2 to 6 percent slopes	I	II	I
Turbeville gravelly sandy loam, 2 to 8 percent slopes	II	II	II
Turbeville loamy sand, 0 to 2 percent slopes	I	II	I

Map Unit Name	Agri	For	Hort
Turbeville loamy sand, 2 to 6 percent slopes	I	II	I
Turbeville sandy clay loam, 2 to 6 percent slopes, eroded	II	II	II
Turbeville sandy loam, 0 to 2 percent slopes	I	II	I
Turbeville sandy loam, 2 to 6 percent slopes	I	II	I
Turbeville sandy loam, 2 to 8 percent slopes	I	II	I
Turbeville sandy loam, 6 to 12 percent slopes	II	II	II
Turbeville-Urban land complex, 0 to 8 percent slopes	IV	II	IV
Uchee, ALL	III	V	III
Udorthents, loamy	IV	VI	IV
Urban land	IV	VI	IV
Varina, ALL	II	II	II
Vaocluse loamy sand, 10 to 15 percent slopes	IV	II	IV
Vaocluse loamy sand, 10 to 15 percent slopes, eroded	IV	II	IV
Vaocluse loamy sand, 2 to 6 percent slopes	III	II	III
Vaocluse loamy sand, 2 to 6 percent slopes, eroded	III	II	III
Vaocluse loamy sand, 6 to 10 percent slopes	III	II	III
Vaocluse loamy sand, 6 to 10 percent slopes, eroded	III	II	III
Wagram fine sand, 0 to 6 percent slopes	II	II	II
Wagram loamy sand, 0 to 2 percent slopes	II	II	II
Wagram loamy sand, 0 to 6 percent slopes	II	II	II
Wagram loamy sand, 2 to 6 percent slopes	II	II	II
Wagram loamy sand, 6 to 10 percent slopes	III	II	III
Wagram loamy sand, 10 to 15 percent slopes	III	II	III
Wagram sand, thick surface, 0 to 6 percent slopes	II	II	II
Wagram sand, thick surface, 6 to 10 percent slopes	III	II	III
Wagram sand, thick surface, 10 to 15 percent slopes	III	II	III
Wagram-Troup sands, 0 to 4 percent slopes	IV	II	IV
Wagram-Urban land complex, ALL	IV	II	IV
Wahee, ALL	I	I	I
Wakulla, ALL	IV	V	IV
Wehadkee and Chewacla loams	IV	III	IV
Wehadkee, ALL	IV	III	IV
Wehadkee-Chastain association, frequently flooded	IV	III	IV
Weston loamy sand	III	I	III
Wickham fine sandy loam, 6 to 15 percent slopes, rarely flooded	II	I	II
Wickham fine sandy loam, ALL OTHER	I	I	I
Wickham loamy sandy, ALL	I	I	I
Wickham sandy loam, 0 to 4 percent slopes	I	I	I
Wickham sandy loam, 2 to 6 percent slopes, eroded	II	I	II
Wickham-Urban land complex, 1 to 6 percent slopes	IV	I	IV
Wilbanks loam, frequently flooded	IV	III	IV
Wilbanks silt loam	IV	III	IV
Winton fine sandy loam, ALL	IV	I	IV
Woodington loamy sand	II	II	II

Map Unit Name	Agri	For	Hort
Ailey-Applying complex, 2 to 8 percent slopes	II	II	II
Ailey-Applying complex, 8 to 15 percent slopes, bouldery	IV	II	III
Alamance silt loam, gently sloping phase	II	II	II
Alamance variant gravelly loam, ALL	IV	II	II
Altavista fine sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Altavista fine sandy loam, 7 to 10 percent slopes	II	I	I
Altavista fine sandy loam, 0 to 2 percent slopes occasionally flooded	I	I	II
Altavista fine sandy loam, ALL OTHER	I	I	I
Altavista fine sandy loam, clayey variant	I	I	I
Altavista loam, 0 to 3 percent slopes, rarely flooded	I	I	I
Altavista sandy loam, ALL	I	I	I
Altavista silt loam, ALL	I	I	I
Applying coarse sandy loam, eroded gently sloping phase	II	II	II
Applying coarse sandy loam, eroded sloping phase	II	II	II
Applying coarse sandy loam, ALL OTHER	II	II	I
Applying fine sandy loam, 2 to 6 percent slopes	II	II	I
Applying fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Applying fine sandy loam, 2 to 7 percent slopes	II	II	I
Applying fine sandy loam, 2 to 7 percent slopes, eroded	II	II	II
Applying fine sandy loam, 6 to 10 percent slopes	II	II	I
Applying fine sandy loam, 6 to 10 percent slopes, eroded	II	II	II
Applying fine sandy loam, 7 to 10 percent slopes(Wedowee)	II	II	I
Applying fine sandy loam, 7 to 10 percent slopes, eroded (Wedowee)	II	II	II
Applying fine sandy loam, 10 to 14 percent slopes (Wedowee)	III	II	II
Applying fine sandy loam, 10 to 14 percent slopes, eroded (Wedowee)	III	II	II
Applying fine sandy loam, (Wedowee), ALL OTHER	IV	II	II
Applying gravelly sandy loam, 2 to 6 percent slopes	II	II	I
Applying gravelly sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Applying gravelly sandy loam, 6 to 10 percent slopes	II	II	I
Applying gravelly sandy loam, 6 to 10 percent slopes, eroded	II	II	II
Applying loamy sand, 2 to 6 percent slopes	II	II	I
Applying sandy clay loam, 6 to 10 percent slopes, severely eroded	III	II	II
Applying sandy clay loam, 10 to 15 percent slopes, severely eroded	IV	II	II
Applying sandy clay loam, severely eroded sloping phase	III	II	III
Applying sandy loam, 1 to 6 percent slopes	II	II	I
Applying sandy loam, 2 to 6 percent slopes	II	II	I
Applying sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Applying sandy loam, 2 to 8 percent slopes	II	II	I
Applying sandy loam, 6 to 10 percent slopes	II	II	I
Applying sandy loam, 6 to 10 percent slopes, eroded	II	II	II
Applying sandy loam, 6 to 12 percent slopes	II	II	II
Applying sandy loam, 8 to 15 percent slopes	II	II	II
Applying sandy loam, 10 to 15 percent slopes	III	II	II
Applying sandy loam, 10 to 15 percent slopes, eroded	III	II	II
Applying sandy loam, 10 to 25 percent slopes, eroded (Wedowee)	IV	II	II
Applying sandy loam, 15 to 25 percent slopes (Wedowee)	IV	II	II
Applying sandy loam, 15 to 25 percent slopes, eroded (Wedowee)	IV	II	II
Applying sandy loam, eroded gently sloping phase	II	II	II
Applying sandy loam, eroded sloping phase	II	II	II
Applying sandy loam, eroded strongly sloping phase	III	II	II
Applying sandy loam, gently sloping phase	II	II	I
Applying sandy loam, moderately steep phase (Wedowee)	III	II	II

Map Unit Name	Agri	For	Hort
Appling sandy loam, sloping phase	II	II	II
Appling sandy loam, strongly sloping phase	II	II	II
Appling-Marlboro complex, 1 to 6 percent slopes	II	II	II
Appling-Urban land complex, ALL	IV	II	IV
Armenia, ALL	IV	III	III
Ashlar-Rock outcrop complex, ALL	IV	V	IV
Augusta, ALL	III	I	II
Ayersville gravelly loam, ALL	IV	V	II
Badin channery loam, 8 to 15 percent slopes	III	II	II
Badin channery silt loam, 2 to 8 percent slopes	III	II	II
Badin channery silt loam, 8 to 15 percent slopes	III	II	II
Badin channery silt loam, ALL OTHER	IV	II	II
Badin channery silty clay loam, eroded, ALL	III	II	II
Badin silty clay loam, 2 to 8 percent slopes, moderately eroded	III	II	II
Badin silty clay loam, 8 to 15 percent slopes, moderately eroded	IV	II	II
Badin-Goldston complex, 2 to 8 percent slopes	III	II	II
Badin-Goldston complex, 8 to 15 percent slopes	IV	II	III
Badin-Goldston complex, 15 to 25 percent slopes	IV	II	IV
Badin-Nanford complex, 15 to 30 percent slopes	IV	II	IV
Badin-Tarrus complex, 2 to 8 percent slopes	II	II	I
Badin-Tarrus complex, 2 to 8 percent slopes, moderately eroded	III	II	I
Badin-Tarrus complex, 8 to 15 percent slopes	III	II	II
Badin-Tarrus complex, 8 to 15 percent slopes, moderately eroded	IV	II	II
Badin-Tarrus complex, 15 to 25 percent slopes	IV	II	II
Badin-Tarrus complex, 25 to 45 percent slopes	IV	II	IV
Badin-Urban land complex, ALL	IV	II	IV
Banister loam, 1 to 6 percent slopes, rarely flooded	II	I	I
Bethlehem gravelly sandy loam, 2 to 8 percent slopes	III	II	II
Bethlehem gravelly sandy loam, 8 to 15 percent slopes	IV	II	II
Bethlehem-Hibriten complex, 6 to 15 percent slopes	IV	II	III
Bethlehem-Urban land complex, 2 to 15 percent slopes	IV	II	IV
Buncombe, ALL	IV	III	IV
Callison-Lignum complex, 2 to 6 percent slopes	III	II	II
Callison-Misenheimer complex, 6 to 10 percent slopes	III	II	II
Carbonton-Brickhaven complex, ALL	IV	II	IV
Cartecay and Chewacla soils	II	III	III
Cecil clay loam, 2 to 6 percent slopes, eroded	III	II	II
Cecil clay loam, 2 to 6 percent slopes, severely eroded	III	II	II
Cecil clay loam, 2 to 7 percent slopes, severely eroded	III	II	II
Cecil clay loam, 2 to 8 percent slopes, eroded	III	II	II
Cecil clay loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil clay loam, 6 to 10 percent slopes, severely eroded	IV	II	II
Cecil clay loam, ALL OTHER	IV	II	II
Cecil fine sandy loam, 2 to 6 percent slopes	II	II	I
Cecil fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Cecil fine sandy loam, 2 to 7 percent slopes	II	II	I
Cecil fine sandy loam, 2 to 7 percent slopes, eroded	II	II	II
Cecil fine sandy loam, 2 to 8 percent slopes	II	II	I
Cecil fine sandy loam, 6 to 10 percent slopes	III	II	II
Cecil fine sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil fine sandy loam, 7 to 10 percent slopes (Pacolet)	III	II	II
Cecil fine sandy loam, 7 to 10 percent slopes, eroded (Pacolet)	III	II	II

Map Unit Name	Agri	For	Hort
Cecil fine sandy loam, 8 to 15 percent slopes	III	II	II
Cecil fine sandy loam, 10 to 14 percent slopes (Pacolet)	III	II	II
Cecil fine sandy loam, 10 to 14 percent slopes, eroded (Pacolet)	III	II	II
Cecil fine sandy loam, 10 to 15 percent slopes	III	II	II
Cecil fine sandy loam, 10 to 15 percent slopes (Pacolet)	III	II	II
Cecil fine sandy loam, 10 to 15 percent slopes, eroded (Pacolet)	III	II	II
Cecil fine sandy loam, 14 to 25 percent slopes (Pacolet)	IV	II	II
Cecil fine sandy loam, 14 to 25 percent slopes, eroded (Pacolet)	IV	II	II
Cecil fine sandy loam, 25 to 40 percent slopes (Pacolet)	IV	II	III
Cecil fine sandy loam, 25 to 40 percent slopes, eroded (Pacolet)	IV	II	III
Cecil fine sandy loam, eroded gently sloping phase	II	II	II
Cecil fine sandy loam, eroded sloping phase	II	II	II
Cecil fine sandy loam, eroded strongly sloping phase	III	II	II
Cecil fine sandy loam, gently sloping phase	II	II	I
Cecil fine sandy loam, moderately steep phase	III	II	II
Cecil fine sandy loam, sloping phase	III	II	II
Cecil fine sandy loam, strongly sloping phase	III	II	II
Cecil gravelly fine sandy loam, 2 to 6 percent slopes	II	II	I
Cecil gravelly fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Cecil gravelly fine sandy loam, 2 to 7 percent slopes	II	II	I
Cecil gravelly fine sandy loam, 2 to 7 percent slopes, eroded	III	II	II
Cecil gravelly fine sandy loam, 6 to 10 percent slopes	III	II	II
Cecil gravelly fine sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil gravelly fine sandy loam, 7 to 10 percent slopes	III	II	II
Cecil gravelly fine sandy loam, 7 to 10 percent slopes, eroded (Pacolet)	III	II	II
Cecil gravelly fine sandy loam, 10 to 14 percent slopes (Pacolet)	III	II	II
Cecil gravelly fine sandy loam, 10 to 14 percent slopes, eroded (Pacolet)	III	II	II
Cecil gravelly fine sandy loam, 10 to 15 percent slopes	III	II	II
Cecil gravelly fine sandy loam, 10 to 15 percent, eroded (Pacolet)	III	II	II
Cecil gravelly fine sandy loam, ALL OTHER	IV	II	II
Cecil gravelly sandy clay loam, 2 to 8 percent slopes, eroded	III	II	II
Cecil gravelly sandy clay loam, 8 to 15 percent slopes, eroded	IV	II	II
Cecil gravelly sandy loam, 2 to 6 percent slopes	II	II	I
Cecil gravelly sandy loam, 2 to 6 percent slopes, eroded	II	II	I
Cecil gravelly sandy loam, 6 to 10 percent slopes	III	II	II
Cecil gravelly sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil gravelly sandy loam, 10 to 15 percent slopes	IV	II	IV
Cecil loam, 2 to 6 percent slopes	II	II	I
Cecil loam, ALL OTHER	III	II	II
Cecil sandy clay loam, 8 to 15 percent slopes, eroded	IV	II	II
Cecil sandy clay loam, 8 to 15 percent slopes, moderately eroded	IV	II	II
Cecil sandy clay loam, ALL OTHER	III	II	II
Cecil sandy loam, 2 to 6 percent slopes	II	II	I
Cecil sandy loam, 2 to 6 percent slopes, eroded	III	II	II
Cecil sandy loam, 2 to 8 percent slopes	II	II	I
Cecil sandy loam, 2 to 8 percent slopes, eroded	III	II	II
Cecil sandy loam, 6 to 10 percent slopes	III	II	I
Cecil sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil sandy loam, 8 to 15 percent slopes	III	II	II
Cecil sandy loam, 8 to 15 percent slopes, eroded	IV	II	II
Cecil sandy loam, 10 to 15 percent slopes	III	II	II
Cecil sandy loam, 10 to 15 percent slopes, eroded	III	II	II

Map Unit Name	Agri	For	Hort
Cecil sandy loam, 10 to 15 percent slopes, eroded (Pacolet)	III	II	II
Cecil sandy loam, 15 to 45 percent slopes (Pacolet)	IV	II	II
Cecil sandy loam, eroded gently sloping phase	III	II	II
Cecil sandy loam, eroded sloping phase	III	II	II
Cecil sandy loam, gently sloping phase	II	II	I
Cecil sandy loam, sloping phase	III	II	I
Cecil soils, (Pacolet), ALL	IV	II	II
Cecil stony fine sandy loam, (Uwharrie), ALL	IV	II	II
Cecil-Urban land complex, ALL	IV	II	IV
Chastain silty clay loam	IV	III	III
Chenneby silt loam, 0 to 2 percent slopes, frequently flooded	III	III	III
Chewacla and Chastain soils, 0 to 2 percent slopes, frequently flooded	IV	III	III
Chewacla and Wehadkee, ALL	IV	III	III
Chewacla silt loam, frequently flooded	III	III	III
Chewacla, ALL OTHER	II	III	III
Cid, ALL	III	II	II
Cid-Lignum complex, 1 to 6 percent slopes	II	II	II
Cid-Misenheimer complex, 0 to 4 percent slopes	III	II	II
Cid-Urban land complex, 1 to 5 percent slopes	IV	II	IV
Meadowfield-Fairview complex, 15 to 25 percent slopes	IV	IV	IV
Meadowfield-Rhodhiss complex, 25 to 60 percent slopes, very stony	IV	IV	IV
Meadowfield-Woolwine complex, 8 to 15 percent slopes	IV	IV	IV
Claycreek fine sandy loam, 0 to 2 percent slopes	III	I	II
Colfax sandy loam, ALL	III	II	II
Colvard sandy loam, 0 to 3 percent slopes, occasionally flooded	I	III	III
Colfax silt loam	III	II	II
Congaree, frequently flooded	II	III	III
Congaree, ALL OTHER	I	III	III
Coronaca clay loam, ALL	II	II	I
Coronaca-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Creedmoor coarse sandy loam, ALL	III	I	II
Creedmoor fine sandy loam, 8 to 15 percent slopes	IV	I	II
Creedmoor fine sandy loam, ALL OTHER	III	I	II
Creedmoor loam, 2 to 8 percent slopes	III	I	II
Creedmoor sandy loam, 10 to 15 percent slopes	IV	I	II
Creedmoor sandy loam, 10 to 20 percent slopes	IV	I	II
Creedmoor sandy loam, ALL OTHER	III	I	II
Creedmoor silt loam, ALL	III	I	II
Cullen clay loam, ALL	II	II	II
Cullen-Wynott complex, 15 to 35 percent slopes	IV	II	III
Cut and fill land	IV	VI	IV
Davidson clay, severely eroded strongly sloping phase	III	I	II
Davidson sandy clay loam, 15 to 25 percent slopes	III	I	I
Davidson, ALL OTHER	II	I	I
Dillard fine sandy loam, 2 to 8 percent slopes, rarely flooded	I	III	I
Dogue, ALL	II	I	I
Dogue-Roanoke complex, 0 to 6 percent slopes, rarely flooded	II	I	III
Durham coarse sandy loam, gently sloping phase	II	I	I
Durham coarse sandy loam, sloping phase	III	I	I
Durham loamy sand, 6 to 10 percent slopes, eroded	III	I	I
Durham loamy sand, ALL OTHER	II	I	I
Durham sandy loam, eroded sloping phase	II	I	I

Map Unit Name	Agri	For	Hort
Durham sandy loam, ALL OTHER	III	I	I
Efland silt loam, eroded gently sloping phase (Badin)	II	II	II
Efland silt loam, eroded sloping phase (Badin)	III	II	II
Efland silt loam, gently sloping phase (Badin)	II	II	II
Efland silt loam, sloping phase (Badin)	II	II	II
Efland silt loam, strongly sloping phase (Badin)	III	II	II
Efland silty clay loam severely eroded strongly sloping phase (Badin)	III	II	II
Efland silty clay loam, severely eroded sloping phase (Badin)	III	II	II
Enon clay loam, 2 to 6 percent slopes, eroded	III	II	II
Enon clay loam, 6 to 10 percent slopes, eroded	III	II	II
Enon clay loam, 10 to 15 percent slopes, eroded	IV	II	II
Enon clay loam, severely eroded sloping phase	III	II	II
Enon clay loam, severely eroded strongly sloping phase	IV	II	II
Enon cobbly loam, 2 to 8 percent slopes	II	II	II
Enon cobbly loam, 8 to 15 percent slopes	III	II	II
Enon complex, gullied	IV	II	IV
Enon fine sandy loam, 2 to 15 percent slopes, very stony	IV	II	II
Enon fine sandy loam, 2 to 6 percent slopes	II	II	II
Enon fine sandy loam, 2 to 6 percent slopes, eroded	III	II	II
Enon fine sandy loam, 2 to 8 percent slopes	II	II	II
Enon fine sandy loam, 6 to 10 percent slopes	III	II	II
Enon fine sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Enon fine sandy loam, 8 to 15 percent slopes	III	II	II
Enon fine sandy loam, 10 to 15 percent slopes	III	II	II
Enon fine sandy loam, 10 to 15 percent slopes, eroded	III	II	II
Enon fine sandy loam, eroded gently sloping phase	II	II	II
Enon fine sandy loam, eroded sloping phase	III	II	II
Enon fine sandy loam, gently sloping phase	II	II	II
Enon fine sandy loam, sloping phase	III	II	II
Enon gravelly loam, 2 to 8 percent slopes	II	II	II
Enon gravelly loam, 8 to 15 percent slopes	III	II	II
Enon loam, 2 to 6 percent slopes	II	II	II
Enon loam, 6 to 10 percent slopes	II	II	II
Enon loam, 6 to 12 percent slopes	III	II	II
Enon loam, eroded gently sloping phase	II	II	II
Enon loam, eroded sloping phase	III	II	II
Enon loam, eroded strongly sloping phase	III	II	II
Enon loam, gently sloping phase	II	II	II
Enon loam, sloping phase	III	II	II
Enon loam, strongly sloping phase	III	II	II
Enon sandy loam, 2 to 8 percent slopes	II	II	II
Enon sandy loam, 8 to 15 percent slopes	III	II	II
Enon very cobbly loam, very stony, ALL	IV	II	IV
Enon very stony loam, ALL	IV	II	IV
Enon-Mayodan complex, 15 to 35 percent slopes, very stony	IV	II	III
Enon-Urban land complex, ALL	IV	II	IV
Enon-Wynott complex, 2 to 8 percent slopes	II	II	II
Enon-Wynott complex, 4 to 15 percent slopes, very bouldery	IV	II	IV
Fairview sandy clay loam, 2 to 8 percent slopes, moderately eroded	II	II	II
Fairview sandy clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Fairview sandy clay loam, 15 to 25 percent slopes, moderately eroded	IV	II	II
Fairview-Urban land complex, ALL	IV	II	IV

Map Unit Name	Agri	For	Hort
Fluvaquents-Udifluvents complex, 0 to 3 percent slopes, mounded, occasionally flooded	IV	VI	IV
Gaston clay loam, 2 to 8 percent slopes, eroded	II	II	II
Gaston clay loam, 8 to 15 percent slopes, eroded	III	II	II
Gaston loam, 15 to 25 percent slopes	III	II	II
Gaston sandy clay loam, 2 to 8 percent slopes, eroded	II	II	II
Gaston sandy clay loam, 8 to 15 percent slopes, eroded	III	II	II
Georgeville clay loam, 2 to 6 percent slopes, eroded	II	I	II
Georgeville clay loam, 2 to 8 percent slopes, eroded	II	I	II
Georgeville clay loam, 8 to 15 percent slopes, eroded	III	I	II
Georgeville gravelly loam, 2 to 6 percent slopes	II	I	I
Georgeville gravelly loam, 2 to 8 percent slopes, stony	III	I	II
Georgeville gravelly loam, 6 to 10 percent slopes	II	I	I
Georgeville gravelly loam, 10 to 25 percent slopes	IV	I	II
Georgeville gravelly silt loam, 2 to 8 percent slopes	II	I	I
Georgeville gravelly silt loam, 8 to 15 percent slopes	III	I	II
Georgeville loam, 2 to 6 percent slopes	II	I	I
Georgeville loam, 2 to 8 percent slopes	II	I	I
Georgeville loam, 6 to 10 percent slopes	II	I	I
Georgeville loam, 8 to 15 percent slopes	III	I	I
Georgeville loam, ALL OTHER	IV	I	II
Georgeville silt loam, 2 to 6 percent slopes	II	I	I
Georgeville silt loam, 2 to 6 percent slopes, eroded	III	I	II
Georgeville silt loam, 2 to 8 percent slopes	II	I	I
Georgeville silt loam, 2 to 10 percent slopes, eroded	III	I	II
Georgeville silt loam, 4 to 15 percent slopes, extremely stony	IV	I	IV
Georgeville silt loam, 6 to 10 percent slopes	II	I	I
Georgeville silt loam, 6 to 10 percent slopes, eroded	III	I	II
Georgeville silt loam, 8 to 15 percent slopes	III	I	I
Georgeville silt loam, 10 to 15 percent slopes	III	I	I
Georgeville silt loam, 10 to 15 percent slopes, eroded	III	I	II
Georgeville silt loam, 10 to 25 percent slopes	IV	I	II
Georgeville silt loam, 15 to 45 percent slopes, extremely bouldery	IV	I	IV
Georgeville silt loam, eroded gently sloping phase	II	I	II
Georgeville silt loam, eroded sloping phase	III	I	II
Georgeville silt loam, eroded strongly sloping phase	III	I	II
Georgeville silt loam, gently sloping phase	II	I	I
Georgeville silt loam, moderately steep phase	III	I	II
Georgeville silt loam, sloping phase	II	I	I
Georgeville silt loam, strongly sloping phase	III	I	I
Georgeville silty clay loam, 2 to 6 percent slopes, moderately eroded	II	I	II
Georgeville silty clay loam, 2 to 8 percent slopes	II	I	II
Georgeville silty clay loam, 2 to 8 percent slopes, eroded	II	I	II
Georgeville silty clay loam, 2 to 8 percent slopes, moderately eroded	II	I	II
Georgeville silty clay loam, 6 to 10 percent slopes, moderately eroded	III	I	II
Georgeville silty clay loam, 8 to 15 percent slopes, eroded	IV	I	II
Georgeville silty clay loam, 8 to 15 percent slopes, moderately eroded	IV	I	II
Georgeville silty clay loam, severely eroded gently sloping phase	III	I	II
Georgeville silty clay loam, severely eroded moderately steep phase	IV	I	III
Georgeville silty clay loam, severely eroded sloping phase	III	I	III
Georgeville silty clay loam, severely eroded strongly sloping phase	IV	I	III
Georgeville-Badin complex, ALL	IV	I	II
Georgeville-Montonia complex, very stony ALL	IV	I	III

Map Unit Name	Agri	For	Hort
Georgeville-Urban land complex, ALL	IV	I	IV
Goldston, ALL	IV	II	III
Goldston-Badin complex, ALL	IV	II	III
Granville gravelly sandy loam, 2 to 8 percent slopes	II	II	I
Granville sandy loam, 2 to 6 percent slopes	II	II	I
Granville sandy loam, 2 to 6 percent slopes, eroded	II	II	I
Granville sandy loam, 2 to 8 percent slopes	II	II	I
Granville sandy loam, 6 to 10 percent slopes	III	II	I
Granville sandy loam, 6 to 10 percent slopes, eroded	III	II	I
Granville sandy loam, 10 to 15 percent slopes	IV	II	I
Grover, ALL	IV	II	III
Gullied land, ALL	IV	VI	IV
Halewood stony sandy loam, (Edneyville), ALL	IV	III	II
Hatboro sandy loam, 0 to 2 percent slopes, frequently flooded	IV	III	IV
Hayesville and Cecil clay loams, 7 to 14 percent slopes, severely eroded (Cecil and Cecil)	II	II	II
Hayesville and Cecil clay loams, 7 to 14 percent slopes, severely eroded (Cecil and Cecil)	III	II	II
Hayesville and Cecil clay loams, 14 to 25 percent slopes, severely eroded (Pacolet and Pacolet)	IV	II	II
Hayesville and Cecil fine sandy loam, eroded, ALL	IV	II	II
Helena clay loam, severely eroded sloping phase	IV	II	II
Helena coarse sandy loam, sloping phase	IV	II	II
Helena coarse sandy loam, ALL OTHER	III	II	II
Helena fine sandy loam, 2 to 8 percent slopes	III	II	II
Helena sandy loam, 10 to 15 percent slopes	IV	II	II
Helena sandy loam, ALL OTHER	III	II	II
Helena-Sedgefield sandy loams, ALL	III	II	II
Helena-Urban land complex, ALL	IV	II	IV
Helena-Worsham complex, 1 to 6 percent slopes	IV	II	III
Herndon loam, 2 to 6 percent slopes	II	II	I
Herndon loam, 6 to 10 percent slopes	II	II	I
Herndon silt loam, 2 to 6 percent slopes	II	II	I
Herndon silt loam, 2 to 6 percent slopes, eroded	II	II	II
Herndon silt loam, 2 to 8 percent slopes	II	II	I
Herndon silt loam, 6 to 10 percent slopes	III	II	I
Herndon silt loam, 6 to 10 percent slopes, eroded	III	II	II
Herndon silt loam, 8 to 15 percent slopes	III	II	I
Herndon silt loam, 10 to 15 percent slopes, eroded	III	II	II
Herndon silt loam, 15 to 25 percent slopes	III	II	I
Herndon silt loam, eroded gently sloping phase	II	II	II
Herndon silt loam, eroded sloping phase	III	II	II
Herndon silt loam, eroded strongly sloping phase	III	II	II
Herndon silt loam, gently sloping phase	II	II	I
Herndon silt loam, moderately steep phase	III	II	I
Herndon silt loam, sloping phase	II	II	I
Herndon silt loam, strongly sloping phase	III	II	I
Herndon silty clay loam, ALL	IV	II	II
Herndon stony silt loam, 2 to 10 percent slopes	III	II	II
Hibriten very cobbly sandy loam, ALL	IV	V	III
Hiwassee clay loam, 8 to 15 percent slopes, eroded	III	II	II
Hiwassee clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Hiwassee clay loam, 10 to 15 percent slopes, eroded	III	II	II

Map Unit Name	Agri	For	Hort
Hiwassee clay loam, 15 to 30 percent slopes, moderately eroded	IV	II	II
Hiwassee clay loam, ALL OTHER	II	II	II
Hiwassee gravelly loam, 2 to 8 percent slopes	II	II	I
Hiwassee gravelly loam, 8 to 15 percent slopes	II	II	II
Hiwassee loam, 2 to 6 percent slopes	II	II	I
Hiwassee loam, 2 to 6 percent slopes, eroded	II	II	II
Hiwassee loam, 2 to 7 percent slopes, eroded	II	II	II
Hiwassee loam, 2 to 8 percent slopes	II	II	I
Hiwassee loam, 6 to 10 percent slopes	II	II	I
Hiwassee loam, 6 to 10 percent slopes, eroded	II	II	II
Hiwassee loam, 8 to 15 percent slopes	II	II	I
Hiwassee loam, 10 to 15 percent slopes	II	II	I
Hiwassee loam, 10 to 15 percent slopes, eroded	III	II	II
Hiwassee loam, 15 to 25 percent slopes	IV	II	II
Hornsboro, ALL	I	I	I
Hulett, ALL	IV	II	II
Hulett-Saw complex, 4 to 15 percent slopes, very rocky	IV	II	III
Hulett-Urban Land complex, 2 to 8 percent slopes	IV	II	IV
Iotla sandy loam, 0 to 2 percent slopes, occasionally flooded	II	III	III
Iredell clay loam, 2 to 6 percent slopes	III	II	III
Iredell fine sandy loam, 10 to 14 percent slopes (Wilkes)	IV	II	III
Iredell fine sandy loam, 10 to 14 percent slopes, eroded (Wilkes)	IV	II	III
Iredell fine sandy loam, ALL OTHER	III	II	III
Iredell gravelly loam, 1 to 4 percent slopes	III	II	III
Iredell loam, ALL	III	II	III
Iredell sandy loam, ALL	III	II	III
Iredell very stony loam, gently sloping phase (Enon)	IV	II	IV
Iredell-Urban land complex, ALL	IV	II	IV
Iredell-Urban land-Picture complex, 0 to 10 percent slopes	IV	II	IV
Kirksey silt loam, ALL	II	II	II
Kirksey-Cid complex, 2 to 6 percent slopes	III	II	II
Leaksville silt loam, 0 to 4 percent slopes	III	III	III
Leaksville-Urban land complex, 0 to 4 percent slopes	IV	III	IV
Leveled clayey land	IV	VI	IV
Lignum gravelly silt loam, 2 to 8 percent slopes	II	III	II
Lignum loam, 2 to 6 percent slopes	II	III	II
Lignum silt loam, 7 to 12 percent slopes	III	III	II
Lignum silt loam, ALL OTHER	II	III	II
Lloyd clay loam, 2 to 6 percent slopes, severely eroded (Gaston)	II	II	II
Lloyd clay loam, 2 to 10 percent slopes, severely eroded (Pacolet)	II	II	II
Lloyd clay loam, 6 to 10 percent slopes, severely eroded (Gaston)	II	II	II
Lloyd clay loam, 10 to 14 percent slopes, severely eroded (Pacolet)	III	II	III
Lloyd clay loam, 10 to 15 percent slopes, severely eroded (Gaston)	III	II	III
Lloyd clay loam, 14 to 25 percent slopes, severely eroded (Pacolet)	IV	II	IV
Lloyd clay loam, 15 to 25 percent slopes, severely eroded (Gaston)	IV	II	IV
Lloyd clay loam, severely eroded gently sloping phase (Gaston)	II	II	II
Lloyd clay loam, severely eroded sloping phase (Gaston)	II	II	II
Lloyd clay loam, severely eroded strongly sloping phase (Gaston)	III	II	III
Lloyd clay loam, severely eroded, moderately steep phase (Cecil)	IV	II	III
Lloyd fine sandy loam, 2 to 6 percent slopes (Cecil)	II	II	II
Lloyd fine sandy loam, 2 to 6 percent slopes, eroded (Cecil)	II	II	II
Lloyd fine sandy loam, 6 to 10 percent slopes (Cecil)	III	II	II

Map Unit Name	Agri	For	Hort
Lloyd fine sandy loam, 6 to 10 percent slopes, eroded (Cecil)	III	II	II
Lloyd fine sandy loam, 10 to 15 percent slopes (Pacolet)	II	II	II
Lloyd fine sandy loam, 10 to 15 percent slopes, eroded (Pacolet)	III	II	II
Lloyd fine sandy loam, 15 to 25 percent slopes (Pacolet)	IV	II	II
Lloyd fine sandy loam, 15 to 25 percent slopes, eroded (Pacolet)	IV	II	III
Lloyd loam, 2 to 6 percent slopes (Gaston)	II	II	I
Lloyd loam, 2 to 6 percent slopes, eroded (Davidson)	II	II	II
Lloyd loam, 2 to 6 percent slopes, eroded (Gaston)	II	II	I
Lloyd loam, 2 to 7 percent slopes (Pacolet)	II	II	I
Lloyd loam, 2 to 7 percent slopes, eroded (Pacolet)	II	II	II
Lloyd loam, 6 to 10 percent slopes (Cecil)	III	II	II
Lloyd loam, 6 to 10 percent slopes, eroded (Cecil)	III	II	II
Lloyd loam, 6 to 10 percent slopes, eroded (Davidson)	II	II	II
Lloyd loam, 7 to 10 percent slopes (Pacolet)	III	II	II
Lloyd loam, 7 to 10 percent slopes, eroded (Pacolet)	III	II	II
Lloyd loam, 10 to 14 percent slopes (Pacolet)	IV	II	II
Lloyd loam, 10 to 14 percent slopes, eroded (Pacolet)	IV	II	III
Lloyd loam, 10 to 15 percent slopes (Cecil)	IV	II	II
Lloyd loam, 10 to 15 percent slopes, eroded (Davidson)	II	II	III
Lloyd loam, 10 to 15 percent slopes, eroded (Pacolet)	III	II	III
Lloyd loam, 14 to 25 percent slopes (Pacolet)	IV	II	II
Lloyd loam, 14 to 25 percent slopes, eroded (Pacolet)	IV	II	III
Lloyd loam, 15 to 25 percent slopes (Pacolet)	IV	II	II
Lloyd loam, 15 to 25 percent slopes, eroded (Pacolet)	IV	II	III
Lloyd loam, 25 to 40 percent slopes (Pacolet)	IV	II	IV
Lloyd loam, eroded gently sloping phase (Gaston)	III	II	II
Lloyd loam, eroded sloping phase (Cecil)	III	II	II
Lloyd loam, eroded strongly sloping phase (Cecil)	IV	II	II
Lloyd loam, gently sloping phase (Gaston)	II	II	I
Lloyd loam, level phase (Gaston)	II	II	I
Lloyd loam, moderately steep phase (Cecil)	II	II	II
Lloyd loam, sloping phase (Cecil)	II	II	II
Lloyd loam, strongly sloping phase (Cecil)	IV	II	II
Local alluvial land, ALL	IV	III	III
Louisa fine sandy loam, 25 to 45 percent slopes	IV	II	III
Louisa sandy loam, 25 to 45 percent slopes	IV	II	III
Louisburg and Louisa soils, 25 to 55 percent slopes	IV	II	II
Louisburg and Louisa soils, ALL OTHER	IV	II	III
Louisburg coarse sandy loam, ALL	IV	II	II
Louisburg loamy coarse sand, ALL	IV	II	IV
Louisburg loamy sand, 2 to 6 percent slopes	III	II	II
Louisburg loamy sand, 6 to 10 percent slopes	III	II	II
Louisburg loamy sand, 6 to 15 percent slopes	IV	II	II
Louisburg loamy sand, 10 to 15 percent slopes	IV	II	II
Louisburg loamy sand, 15 to 45 percent slopes	IV	II	III
Louisburg sandy loam, ALL	IV	II	II
Louisburg-Wedowee complex, 15 to 25 percent slopes	IV	II	II
Louisburg-Wedowee complex, ALL OTHER	III	II	II
Made land	IV	VI	IV
Madison clay loam, 2 to 6 percent slopes, eroded	III	II	II
Madison clay loam, 6 to 10 percent slopes, eroded	III	II	II
Madison clay loam, eroded, ALL OTHER	IV	II	II

Map Unit Name	Agri	For	Hort
Madison complex, gullied	IV	II	IV
Madison fine sandy loam, 2 to 6 percent slopes	II	II	II
Madison fine sandy loam, 2 to 7 percent slopes	II	II	II
Madison fine sandy loam, 2 to 7 percent slopes, eroded	II	II	II
Madison fine sandy loam, 6 to 10 percent slopes	III	II	II
Madison fine sandy loam, 7 to 10 percent slopes	III	II	II
Madison fine sandy loam, 7 to 10 percent slopes, eroded	III	II	II
Madison fine sandy loam, 10 to 14 percent slopes	III	II	II
Madison fine sandy loam, 10 to 14 percent slopes, eroded	IV	II	II
Madison fine sandy loam, 10 to 15 percent slopes	III	II	II
Madison fine sandy loam, 14 to 25 percent slopes	IV	II	II
Madison fine sandy loam, 15 to 45 percent slopes	IV	II	II
Madison gravelly fine sandy loam, 2 to 6 percent slopes	II	II	II
Madison gravelly fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Madison gravelly fine sandy loam, 6 to 10 percent slopes	III	II	II
Madison gravelly fine sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Madison gravelly fine sandy loam, 7 to 10 percent slopes	III	II	II
Madison gravelly fine sandy loam, 10 to 14 percent slopes	III	II	II
Madison gravelly fine sandy loam, 10 to 15 percent slopes	III	II	II
Madison gravelly fine sandy loam, ALL OTHER	IV	II	II
Madison gravelly sandy clay loam, 2 to 8 percent slopes, moderately eroded	III	II	II
Madison gravelly sandy clay loam, 8 to 15 percent slopes, moderately eroded	IV	II	II
Madison gravelly sandy loam, 10 to 25 percent slopes, eroded	IV	II	II
Madison gravelly sandy loam, ALL OTHER	III	II	II
Madison sandy clay loam, 2 to 8 percent slopes, eroded	III	II	II
Madison sandy clay loam, 8 to 15 percent slopes, eroded	IV	II	II
Madison sandy clay loam, 15 to 25 percent slopes, eroded	IV	II	II
Madison sandy loam, 2 to 6 percent slopes	II	II	II
Madison sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Madison sandy loam, 6 to 10 percent slopes	II	II	II
Madison sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Madison sandy loam, 8 to 15 percent slopes	III	II	II
Madison sandy loam, 10 to 15 percent slopes	III	II	II
Madison sandy loam, ALL OTHER	IV	II	II
Madison-Bethlehem complex, 2 to 8 percent slopes, stony, moderately eroded	III	II	II
Madison-Bethlehem complex, 8 to 15 percent slopes, very stony, moderately eroded	IV	II	III
Madison-Bethlehem-Urban Land complex, 2 to 8 percent slopes	IV	II	IV
Madison-Udorthents complex, 2 to 15 percent slopes, gullied	IV	II	IV
Madison-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Mantachie soils	III	III	II
Masada fine sandy loam, ALL	I	II	I
Masada gravelly sandy clay loam, eroded, ALL	II	II	I
Masada loam, 2 to 8 percent slopes	I	II	I
Masada loam, 8 to 15 percent slopes	II	II	I
Masada sandy clay loam, eroded ALL	II	II	I
Masada sandy loam, 2 to 8 percent slopes	I	II	I
Masada sandy loam, 8 to 15 percent slopes	II	II	I
Masada sandy loam, 15 to 25 percent slopes	IV	II	II
Masada-Urban land complex, 2 to 15 percent slopes	IV	II	IV
Mayodan fine sandy loam, 2 to 6 percent slopes	II	I	I
Mayodan fine sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Mayodan fine sandy loam, 2 to 7 percent slopes	II	I	I

Map Unit Name	Agri	For	Hort
Mayodan fine sandy loam, 2 to 8 percent slopes	II	I	I
Mayodan fine sandy loam, 6 to 10 percent slopes	III	I	I
Mayodan fine sandy loam, 7 to 10 percent slopes	III	I	I
Mayodan fine sandy loam, 7 to 10 percent slopes, eroded	III	I	I
Mayodan fine sandy loam, 8 to 15 percent slopes	III	I	I
Mayodan fine sandy loam, 10 to 14 percent slopes	III	I	I
Mayodan fine sandy loam, 10 to 14 percent slopes, eroded	III	I	II
Mayodan fine sandy loam, ALL OTHER	IV	I	II
Mayodan gravelly sandy loam, 2 to 6 percent slopes	II	I	I
Mayodan gravelly sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Mayodan gravelly sandy loam, 2 to 8 percent slopes	II	I	I
Mayodan gravelly sandy loam, 6 to 10 percent slopes	III	I	I
Mayodan gravelly sandy loam, 6 to 10 percent slopes, eroded	IV	I	I
Mayodan gravelly sandy loam, 8 to 15 percent slopes	III	I	II
Mayodan gravelly sandy loam, 10 to 15 percent slopes	III	I	II
Mayodan gravelly sandy loam, 15 to 25 percent slopes	IV	I	II
Mayodan sandy clay loam, 2 to 8 percent slopes, eroded	II	I	II
Mayodan sandy clay loam, 8 to 15 percent slopes, eroded	III	I	II
Mayodan sandy clay loam, 15 to 25 percent slopes, eroded	IV	I	II
Mayodan sandy loam, 2 to 6 percent slopes	II	I	I
Mayodan sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Mayodan sandy loam, 2 to 8 percent slopes	II	I	I
Mayodan sandy loam, 6 to 10 percent slopes	III	I	I
Mayodan sandy loam, 6 to 10 percent slopes, eroded	III	I	I
Mayodan sandy loam, 8 to 15 percent slopes	III	I	II
Mayodan sandy loam, 10 to 15 percent slopes	III	I	II
Mayodan sandy loam, 10 to 15 percent slopes, eroded	IV	I	II
Mayodan sandy loam, 15 to 25 percent slopes	IV	I	II
Mayodan sandy loam, 15 to 25 percent slopes, stony	IV	I	IV
Mayodan silt loam, 2 to 8 percent slopes	II	I	I
Mayodan silt loam, 8 to 15 percent slopes	III	I	II
Mayodan silt loam, 15 to 25 percent slopes	IV	I	II
Mayodan silt loam, 25 to 45 percent slopes	IV	I	III
Mayodan silt loam, thin, ALL	III	I	II
Mayodan silty clay loam, 2 to 8 percent slopes, eroded	III	I	II
Mayodan silty clay loam, 8 to 15 percent slopes, eroded	IV	I	II
Mayodan-Brickhaven complex, 15 to 30 percent slopes	IV	I	III
Mayodan-Exway complex, eroded, ALL	III	I	II
Mayodan-Pinkston complex, 25 to 45 percent slopes	IV	I	III
Mayodan-Urban land complex, ALL	IV	I	IV
McQueen loam, 1 to 6 percent slopes	II	II	II
Mecklenburg clay loam, 2 to 8 percent slopes, eroded	II	II	II
Mecklenburg clay loam, 2 to 8 percent slopes, moderately eroded	II	II	II
Mecklenburg clay loam, 6 to 15 percent slopes, severely eroded	IV	II	II
Mecklenburg clay loam, 8 to 15 percent slopes, eroded	III	II	II
Mecklenburg clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Mecklenburg clay loam, severely eroded sloping phase	IV	II	II
Mecklenburg fine sandy loam, 2 to 6 percent slopes	II	II	I
Mecklenburg fine sandy loam, 2 to 8 percent slopes	II	II	II
Mecklenburg fine sandy loam, 8 to 15 percent slopes	III	II	II
Mecklenburg loam, 2 to 6 percent slopes	II	II	I
Mecklenburg loam, 2 to 6 percent slopes, eroded	II	II	II

Map Unit Name	Agri	For	Hort
Mecklenburg loam, 2 to 7 percent slopes, eroded	II	II	II
Mecklenburg loam, 2 to 8 percent slopes	II	II	I
Mecklenburg loam, 6 to 10 percent slopes	II	II	II
Mecklenburg loam, 6 to 10 percent slopes, eroded	II	II	II
Mecklenburg loam, 7 to 14 percent slopes, eroded	III	II	II
Mecklenburg loam, 8 to 15 percent slopes	III	II	II
Mecklenburg loam, 10 to 15 percent slopes, eroded	III	II	II
Mecklenburg loam, ALL OTHER	IV	II	II
Mecklenburg loam, dark surface variant, 2 to 6 percent slopes	II	II	I
Mecklenburg loam, dark surface variant, 6 to 10 percent slopes	II	II	II
Mecklenburg loam, dark surface variant, 10 to 15 percent slopes	III	II	II
Mecklenburg loam, eroded gently sloping phase	II	II	II
Mecklenburg loam, eroded sloping phase	II	II	II
Mecklenburg loam, eroded strongly sloping phase	III	II	II
Mecklenburg sandy clay loam, eroded, ALL	III	II	II
Mecklenburg-Urban land complex, ALL	IV	II	IV
Miscellaneous water	IV	VI	IV
Misenheimer channery silt loam, 0 to 4 percent slopes	IV	V	III
Misenheimer-Callison complex, 0 to 3 percent slopes	IV	V	III
Misenheimer-Cid complex, 0 to 3 percent slopes	IV	V	III
Misenheimer-Kirksey complex, 0 to 5 percent slopes	IV	V	III
Mixed alluvial land, ALL	IV	III	III
Mocksville sandy loam, 2 to 8 percent slopes	II	II	II
Mocksville sandy loam, 8 to 15 percent slopes	III	II	II
Mocksville sandy loam, 15 to 45 percent slopes	IV	II	III
Moderately gullied land, ALL	IV	VI	IV
Monacan and Arents soils	I	III	IV
Monacan loam	I	III	III
Montonia very channery silt loam, 25 to 60 percent slopes, very stony	IV	V	IV
Mooshaunee-Hallison complex, 2 to 8 percent slopes	III	II	II
Mooshaunee-Hallison complex, 8 to 15 percent slopes	IV	II	III
Mooshaunee-Hallison complex, 15 to 25 percent slopes	IV	II	IV
Mooshaunee-Hallison complex, ALL OTHER	IV	II	IV
Nanford gravelly fine sandy loam, 8 to 15 percent slopes	III	II	II
Nanford silt loam, 2 to 6 percent slopes	II	II	I
Nanford silt loam, 2 to 8 percent slopes	II	II	I
Nanford silt loam, 8 to 15 percent slopes	III	II	II
Nanford silty clay loam, 2 to 6 percent slopes, moderately eroded	III	II	II
Nanford-Badin complex, 6 to 10 percent slopes	III	II	II
Nanford-Badin complex, 10 to 15 percent slopes	IV	II	II
Nanford-Emporia complex, 2 to 8 percent slopes	II	II	I
Nason gravelly loam, 2 to 6 percent slopes	III	II	I
Nason gravelly loam, 6 to 10 percent slopes	III	II	II
Nason gravelly loam, 10 to 25 percent slopes	IV	II	II
Nason gravelly loam, 25 to 50 percent slopes	IV	II	III
Nason gravelly silt loam, 2 to 8 percent slopes	II	II	I
Nason gravelly silt loam, 8 to 15 percent slopes	III	II	II
Nason loam, 2 to 6 percent slopes	II	II	I
Nason loam, 6 to 10 percent slopes	III	II	I
Nason silt loam, 2 to 6 percent slopes	II	II	I
Nason silt loam, 2 to 8 percent slopes	II	II	I
Nason silt loam, 6 to 12 percent slopes	III	II	I

Map Unit Name	Agri	For	Hort
Nason silt loam, 8 to 15 percent slopes	III	II	I
Nason silt loam, 10 to 15 percent slopes	III	II	I
Nason silt loam, 15 to 25 percent slopes	IV	II	II
Nason stony silt loam, 10 to 15 percent slopes (Uwharrie)	IV	II	IV
Oakboro silt loam, ALL	III	III	III
Orange gravelly loam, 2 to 7 percent slopes	II	II	II
Orange loam, 0 to 2 percent slopes	II	II	II
Orange silt loam, 0 to 3 percent slopes	II	II	II
Orange silt loam, eroded gently sloping moderately well drained variant	III	II	II
Orange silt loam, eroded gently sloping phase	III	II	II
Orange silt loam, eroded sloping moderately well drained variant	III	II	II
Orange silt loam, gently sloping moderately well drained variant	III	II	II
Orange silt loam, gently sloping phase	II	II	II
Orange silt loam, nearly level phase	II	II	II
Orange silt loam, sloping moderately well drained variant	III	II	II
Pacolet clay loam, 2 to 6 percent slopes, eroded	II	II	II
Pacolet clay loam, 2 to 8 percent slopes, moderately eroded	II	II	II
Pacolet clay loam, 6 to 10 percent slopes, eroded	III	II	II
Pacolet clay loam, 6 to 10 percent slopes, severely eroded	III	II	II
Pacolet clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Pacolet clay loam, 10 to 15 percent slopes, eroded	III	II	II
Pacolet clay loam, 15 to 45 percent slopes, eroded	IV	II	II
Pacolet complex, 10 to 25 percent slopes, severely eroded	IV	II	III
Pacolet fine sandy loam, 2 to 6 percent slopes	II	II	I
Pacolet fine sandy loam, 6 to 10 percent slopes	III	II	I
Pacolet fine sandy loam, 8 to 15 percent slopes	III	II	II
Pacolet fine sandy loam, 10 to 15 percent slopes	III	II	II
Pacolet fine sandy loam, ALL OTHER	IV	II	II
Pacolet gravelly fine sandy loam, 2 to 6 percent slopes	II	II	I
Pacolet gravelly fine sandy loam, 6 to 10 percent slopes	III	II	II
Pacolet gravelly fine sandy loam, 8 to 15 percent slopes	III	II	II
Pacolet gravelly fine sandy loam, 15 to 25 percent slopes	IV	II	II
Pacolet gravelly sandy clay loam, 15 to 30 percent slopes, eroded	IV	II	II
Pacolet gravelly sandy loam, 2 to 8 percent slopes	II	II	I
Pacolet gravelly sandy loam, 8 to 15 percent slopes	III	II	II
Pacolet gravelly sandy loam, ALL OTHER	IV	II	II
Pacolet loam, 10 to 15 percent slopes	III	II	II
Pacolet loam, 15 to 25 percent slopes	IV	II	II
Pacolet sandy clay loam, 2 to 6 percent slopes, eroded	II	II	II
Pacolet sandy clay loam, 2 to 6 percent slopes, moderately eroded	II	II	II
Pacolet sandy clay loam, 2 to 8 percent slopes, eroded	II	II	II
Pacolet sandy clay loam, 6 to 10 percent slopes, moderately eroded	III	II	II
Pacolet sandy clay loam, 8 to 15 percent slopes, eroded	III	II	II
Pacolet sandy clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Pacolet sandy clay loam, 10 to 15 percent slopes, moderately eroded	III	II	II
Pacolet sandy clay loam, ALL OTHER	IV	II	II
Pacolet sandy loam, 2 to 6 percent slopes	II	II	I
Pacolet sandy loam, 2 to 8 percent slopes	II	II	I
Pacolet sandy loam, 6 to 10 percent slopes	III	II	II
Pacolet sandy loam, 8 to 15 percent slopes	III	II	II
Pacolet sandy loam, 10 to 15 percent slopes	III	II	II
Pacolet sandy loam, ALL OTHER	IV	II	II

Map Unit Name	Agri	For	Hort
Pacolet soils, 10 to 25 percent slopes	IV	II	III
Pacolet-Bethlehem complex, 2 to 8 percent slopes, eroded	III	II	II
Pacolet-Bethlehem complex, 2 to 8 percent slopes, moderately eroded	III	II	II
Pacolet-Bethlehem complex, ALL OTHER	IV	II	II
Pacolet-Bethlehem complex, 15 to 25 percent slopes, stony	IV	II	III
Pacolet-Bethlehem-Urban Land complex, ALL	IV	II	IV
Pacolet-Madison-Urban land complex, ALL	IV	II	IV
Pacolet-Saw complex, 2 to 8 percent slopes, eroded	III	II	II
Pacolet-Saw complex, 2 to 8 percent slopes, moderately eroded	III	II	II
Pacolet-Saw complex, ALL OTHER	IV	II	II
Pacolet-Udorthents complex, gullied, ALL	IV	II	IV
Pacolet-Urban land complex, ALL	IV	II	IV
Pacolet-Wilkes complex, 8 to 15 percent slopes	III	II	II
Pacolet-Wilkes complex, 15 to 25 percent slopes	IV	II	II
Picture loam, 0 to 3 percent slopes	IV	II	III
Pinkston, ALL	IV	II	III
Pinoka, ALL	IV	II	III
Pinoka-Carbonton complex, 2 to 8 percent slopes	IV	II	III
Pits, ALL	IV	VI	IV
Poindexter and Zion sandy loams, 2 to 8 percent slopes	III	II	II
Poindexter and Zion sandy loams, 8 to 15 percent slopes	IV	II	II
Poindexter and Zion sandy loams, ALL OTHER	IV	II	III
Poindexter fine sandy loam, 25 to 60 percent slopes	IV	II	III
Poindexter loam, 2 to 8 percent slopes	III	II	II
Poindexter loam, 8 to 15 percent slopes	IV	II	II
Poindexter loam, 15 to 45 percent slopes	IV	II	III
Poindexter-Mocksville complex, 2 to 8 percent slopes	IV	II	II
Poindexter-Mocksville complex, 8 to 15 percent slopes	IV	II	II
Poindexter-Mocksville complex, ALL OTHER	IV	II	III
Poindexter-Zion-Urban land complex, 2 to 15 percent slopes	IV	II	IV
Polkton-White Store complex, 2 to 8 percent slopes, severely eroded	III	II	III
Polkton-White Store complex, ALL OTHER	IV	II	III
Quarry, ALL	IV	VI	IV
Rhodhiss, ALL	IV	II	II
Rhodhiss-Bannertown complex, 25 to 50 percent slopes	IV	II	III
Rion fine sandy loam, 2 to 8 percent slopes	III	II	II
Rion fine sandy loam, 8 to 15 percent slopes	IV	II	II
Rion fine sandy loam, 15 to 25 percent slopes	IV	II	II
Rion fine sandy loam, 25 to 60 percent slopes	IV	II	III
Rion loamy sand, 8 to 15 percent slopes	IV	II	II
Rion loamy sand, 15 to 25 percent slopes	IV	II	III
Rion sandy loam, 2 to 8 percent slopes	III	II	II
Rion sandy loam, 8 to 15 percent slopes	III	II	II
Rion sandy loam, 15 to 25 percent slopes	IV	II	II
Rion sandy loam, 15 to 30 percent slopes	IV	II	II
Rion sandy loam, ALL OTHER	IV	II	III
Rion, Pacolet, and Wateree soils, 25 to 60 percent slopes	IV	II	IV
Rion-Ashlar complex, 15 to 35 percent slopes, stony	IV	II	III
Rion-Ashlar complex, 25 to 60 percent slopes, rocky	IV	II	IV
Rion-Ashlar-Rock outcrop complex, 45 to 70 percent slopes	IV	II	IV
Rion-Cliffside complex, 25 to 60 percent slopes, very stony	IV	II	IV
Rion-Hibriten complex, 25 to 45 percent slopes, very stony	IV	II	IV

Map Unit Name	Agri	For	Hort
Rion-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Rion-Wateree-Wedowee complex, 8 to 15 percent slopes	IV	II	III
Rion-Wedowee complex, ALL	III	II	II
Rion-Wedowee-Ashlar complex, ALL	IV	II	III
Riverview and Buncombe soils, 0 to 3 percent slopes, frequently flooded	II	III	III
Riverview and Toccoa soils, 0 to 4 percent slopes, occasionally flooded	II	III	III
Riverview, frequently flooded, ALL	II	III	III
Riverview, occasionally flooded, ALL	I	III	III
Roanoke, ALL	II	III	III
Roanoke-Wahee complex, 0 to 3 percent slopes, occasionally flooded	II	III	III
Rock outcrop	IV	VI	IV
Rock outcrop-Ashlar complex, 2 to 15 percent slopes	IV	VI	IV
Rock outcrop-Wake complex, ALL	IV	VI	IV
Sauratown channery fine sandy loam, 25 to 60 percent slopes, very stony	IV	IV	IV
Saw-Pacolet complex, ALL	IV	II	II
Saw-Wake Complex, very rocky, ALL	IV	II	IV
Secrest-Cid complex, 0 to 3 percent slopes	III	II	II
Sedgefield fine sandy loam, 1 to 4 percent slopes	II	II	II
Sedgefield fine sandy loam, 1 to 6 percent slopes	III	II	II
Sedgefield sandy loam, 1 to 6 percent slopes	III	II	II
Sedgefield sandy loam, 2 to 8 percent slopes	III	II	II
Severely gullied land, ALL	IV	VI	IV
Shellbluff loam, 0 to 2 percent slopes, occasionally flooded	II	III	III
Shellbluff silt loam, 0 to 2 percent slopes, frequently flooded	IV	III	III
Skyuka clay loam, 2 to 8 percent slopes, eroded	II	I	II
Skyuka loam, 2 to 8 percent slopes	I	I	II
Spray loam, 0 to 5 percent slopes	IV	II	III
Spray-Urban land complex, 0 to 5 percent slopes	IV	II	IV
Starr loam, ALL	II	I	III
State, ALL	I	I	I
Stoneville loam, 2 to 8 percent slopes	II	II	I
Stoneville loam, 8 to 15 percent slopes	III	II	I
Stoneville loam, 15 to 25 percent slopes	IV	II	II
Stoneville-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Stony land	IV	VI	IV
Swamp	IV	III	IV
Tallapoosa fine sandy loam, ALL	IV	II	III
Tarrus gravelly silt loam, 2 to 8 percent slopes	II	II	I
Tarrus-Georgeville complex, 8 to 15 percent slopes	II	II	I
Tatum and Nason channery silt loams, 15 to 25 percent slopes	IV	II	II
Tatum channery silt loam, ALL	III	II	I
Tatum channery silty clay loam, ALL	III	II	II
Tatum gravelly loam, 2 to 8 percent slopes	II	II	I
Tatum gravelly loam, 8 to 15 percent slopes	III	II	I
Tatum gravelly loam, ALL OTHER	IV	II	II
Tatum gravelly silt loam, 2 to 8 percent slopes	II	II	I
Tatum gravelly silt loam, 8 to 15 percent slopes	III	II	I
Tatum gravelly silt loam, ALL OTHER	IV	II	II
Tatum gravelly silty clay loam, eroded, ALL	III	II	II
Tatum loam, 2 to 6 percent slopes	II	II	I
Tatum loam, 10 to 15 percent slopes	III	II	II
Tatum loam, ALL OTHER	IV	II	II

Map Unit Name	Agri	For	Hort
Tatum silt loam, 2 to 8 percent slopes	II	II	I
Tatum silt loam, 8 to 15 percent slopes	III	II	I
Tatum silt loam, ALL OTHER	IV	II	II
Tatum silty clay loam, eroded, ALL	III	II	II
Tatum-Badin complex, 2 to 8 percent slopes	III	II	I
Tatum-Badin complex, 2 to 8 percent slopes, eroded	III	II	II
Tatum-Badin complex, 8 to 15 percent slopes	III	II	II
Tatum-Montonia complex, 15 to 30 percent slopes	IV	II	II
Tatum-Montonia complex, ALL OTHER	III	II	II
Tatum-Urban land complex, 2 to 8 percent slopes	IV	II	IV
Tetotum fine sandy loam, 1 to 4 percent slopes	I	I	I
Tetotum silt loam, 0 to 3 percent slopes	I	I	I
Tirzah silt loam, eroded gently sloping phase (Tatum)	III	II	I
Tirzah silt loam, eroded sloping phase (Tatum)	II	II	I
Tirzah silt loam, eroded strongly sloping phase (Tatum)	III	II	II
Tirzah silt loam, gently sloping phase (Stoneville)	II	II	II
Tirzah silt loam, sloping phase (Stoneville)	III	II	II
Tirzah silt loam, strongly sloping phase (Stoneville)	III	II	II
Tirzah silty clay loam, severely eroded gently sloping phase (Tatum)	III	II	II
Tirzah silty clay loam, severely eroded sloping phase (Tatum)	III	II	II
Tirzah silty clay loam, severely eroded strongly sloping phase (Tatum)	IV	II	II
Toast sandy loam, 2 to 8 percent slopes	II	I	I
Toast sandy loam, 8 to 15 percent slopes	III	I	II
Toccoa, ALL	I	III	III
Turbeville fine sandy loam, 0 to 3 percent slopes	I	II	I
Udorthents, ALL	IV	VI	IV
Udorthents-Pits complex, mounded, 0 to 2 percent slopes, occasionally flooded	IV	VI	IV
Udorthents-Urban land complex, ALL	IV	VI	IV
Urban land, ALL	IV	VI	IV
Urban land-Arents complex, occasionally flooded	IV	III	IV
Urban land-Iredell-Creedmoor complex, 2 to 10 percent slopes	IV	II	IV
Urban land-Masada complex, 2 to 15 percent slopes	IV	II	IV
Uwharrie clay loam, 2 to 8 percent slopes, eroded	III	II	III
Uwharrie clay loam, 8 to 15 percent slopes, eroded	IV	II	III
Uwharrie loam, 15 to 25 percent slopes	IV	II	III
Uwharrie loam, very stony, ALL	IV	II	III
Uwharrie silt loam, 2 to 8 percent slopes	II	II	I
Uwharrie silty clay loam, 2 to 8 percent slopes, eroded	III	II	II
Uwharrie silty clay loam, 2 to 8 percent slopes, moderately eroded	III	II	II
Uwharrie silty clay loam, 8 to 15 percent slopes, eroded	IV	II	II
Uwharrie stony loam, ALL	IV	II	III
Uwharrie stony loam, very bouldery, ALL	IV	II	IV
Uwharrie-Badin complex, ALL	IV	II	III
Uwharrie-Tatum complex, 8 to 15 percent slopes	III	II	III
Uwharrie-Tatum complex, 8 to 15 percent slopes, moderately eroded	IV	II	III
Uwharrie-Urban Land, 2 to 8 percent slopes	IV	II	IV
Vance clay loam, severely eroded sloping phase	IV	II	II
Vance coarse sandy loam, 2 to 8 percent slopes	II	II	II
Vance coarse sandy loam, eroded gently sloping phase	III	II	II
Vance coarse sandy loam, eroded sloping phase	III	II	II
Vance coarse sandy loam, gently sloping phase	II	II	II

Map Unit Name	Agri	For	Hort
Vance sandy clay loam, ALL	III	II	II
Vance sandy loam, 2 to 6 percent slopes	II	II	II
Vance sandy loam, 2 to 6 percent slopes, eroded	III	II	II
Vance sandy loam, 2 to 8 percent slopes	II	II	II
Vance sandy loam, 6 to 10 percent slopes	III	II	II
Vance sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Vance sandy loam, 8 to 15 percent slopes	III	II	II
Vance sandy loam, 10 to 15 percent slopes	III	II	II
Vance sandy loam, eroded gently sloping phase	III	II	II
Vance sandy loam, eroded moderately sloping phase	III	II	II
Vance sandy loam, eroded strongly sloping phase	IV	II	II
Vance sandy loam, gently sloping phase	II	II	II
Vance-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Wadesboro clay loam, 2 to 8 percent slopes, moderately eroded	II	I	II
Wadesboro clay loam, 8 to 15 percent slopes, moderately eroded	III	I	II
Wadesboro fine sandy loam, 2 to 7 percent slopes (Mayodan)	II	I	II
Wadesboro fine sandy loam, 2 to 7 percent slopes, eroded (Mayodan)	II	I	II
Wadesboro fine sandy loam, 7 to 10 percent slopes (Mayodan)	III	I	II
Wadesboro fine sandy loam, 7 to 10 percent slopes, eroded (Mayodan)	III	I	II
Wadesboro fine sandy loam, 10 to 14 percent slopes (Mayodan)	III	I	II
Wadesboro fine sandy loam, 10 to 14 percent slopes, eroded (Mayodan)	IV	I	II
Wadesboro fine sandy loam, 14 to 30 percent slopes (Mayodan)	IV	I	II
Wahee, ALL	II	III	I
Wake soils, ALL	IV	II	III
Wake-Saw-Wedowee complex, 2 to 8 percent slopes, rocky	IV	II	III
Wake-Wateree complex, 15 to 30 percent slopes, very rocky	IV	II	III
Wake-Wateree-Wedowee complex, 8 to 15 percent slopes, rocky	IV	II	III
Warne and Roanoke fine sandy loams (Dogue)	IV	III	II
Wateree fine sandy loam, ALL	IV	II	II
Wateree-Rion complex, 40 to 95 percent slopes	IV	II	III
Wateree-Rion-Wedowee complex, 15 to 30 percent slopes	IV	II	III
Wedowee coarse sandy loam, 2 to 6 percent slopes	II	I	I
Wedowee coarse sandy loam, 6 to 10 percent slopes	III	I	II
Wedowee loam, 2 to 8 percent slopes	II	I	I
Wedowee loam, 8 to 15 percent slopes	III	I	II
Wedowee loam, 15 to 25 percent slopes	IV	I	II
Wedowee sandy clay loam, 8 to 15 percent slopes, eroded	IV	I	II
Wedowee sandy loam, 2 to 10 percent slopes, extremely bouldery	IV	I	IV
Wedowee sandy loam, 2 to 15 percent slopes, bouldery	IV	I	III
Wedowee sandy loam, 2 to 6 percent slopes	II	I	I
Wedowee sandy loam, 2 to 6 percent slopes, eroded	II	I	II
Wedowee sandy loam, 2 to 8 percent slopes	II	I	I
Wedowee sandy loam, 6 to 10 percent slopes	III	I	II
Wedowee sandy loam, 6 to 10 percent slopes, eroded	III	I	II
Wedowee sandy loam, 6 to 15 percent slopes	III	I	II
Wedowee sandy loam, 8 to 15 percent slopes	III	I	II
Wedowee sandy loam, 10 to 15 percent slopes	III	I	II
Wedowee sandy loam, 10 to 15 percent slopes, eroded	III	I	II
Wedowee sandy loam, 10 to 25 percent slopes	III	I	II
Wedowee sandy loam, 15 to 25 percent slopes	IV	I	II
Wedowee sandy loam, 15 to 35 percent slopes, bouldery	IV	I	III
Wedowee sandy loam, 15 to 40 percent slopes	IV	I	II

Map Unit Name	Agri	For	Hort
Wedowee-Louisburg complex, 2 to 6 percent slopes	II	I	II
Wedowee-Louisburg complex, ALL OTHER	III	I	III
Wedowee-Urban land-Udorthents complex, 2 to 10 percent slopes	IV	I	IV
Wehadkee and Bibb soils	IV	III	III
Wehadkee, ALL	IV	III	III
White Store clay loam, ALL	IV	II	III
White Store fine sandy loam, moderately eroded, ALL	IV	II	III
White Store loam, 8 to 15 percent slopes	IV	II	III
White Store loam, ALL OTHER	III	II	III
White Store sandy loam, 2 to 6 percent slopes	III	II	III
White Store sandy loam, ALL OTHER	IV	II	III
White Store silt loam, 8 to 15 percent slopes	IV	II	III
White Store silt loam, ALL OTHER	III	II	III
White Store-Polkton complex, ALL	IV	II	III
White Store-Urban land complex, ALL	IV	II	IV
Wickham fine sandy loam, 0 to 3 percent slopes, rarely flooded	I	I	I
Wickham fine sandy loam, 2 to 6 percent slopes	I	I	I
Wickham fine sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Wickham fine sandy loam, 2 to 7 percent slopes, eroded	II	I	I
Wickham fine sandy loam, 2 to 8 percent slopes	II	I	I
Wickham fine sandy loam, 6 to 10 percent slopes	II	I	I
Wickham fine sandy loam, 6 to 10 percent slopes, eroded	III	I	II
Wickham fine sandy loam, 7 to 14 percent slopes, eroded	III	I	II
Wickham fine sandy loam, 10 to 15 percent slopes	III	I	II
Wickham sandy loam, ALL	I	I	I
Wilkes, ALL	IV	II	III
Wilkes-Poindexter-Wynott complex, ALL	IV	II	III
Wilkes-Urban land complex, 8 to 15 percent slopes	IV	II	IV
Winnsboro fine sandy loam, 2 to 8 percent slopes	II	II	I
Winnsboro loam, 2 to 8 percent slopes	III	II	I
Winnsboro loam, 8 to 15 percent slopes	IV	II	II
Winnsboro-Wilkes complex, 2 to 8 percent slopes	III	II	II
Winnsboro-Wilkes complex, ALL OTHER	IV	II	III
Woolwine-Fairview complex, 2 to 8 percent slopes, moderately eroded	III	II	II
Woolwine-Fairview complex, moderately eroded, ALL OTHER	IV	II	II
Woolwine-Fairview-Urban land complex, ALL	IV	II	IV
Worsham, ALL	IV	III	III
Wynott cobbly loam, 2 to 10 percent slopes, extremely stony	IV	II	IV
Wynott loam, 2 to 8 percent slopes	III	II	II
Wynott-Enon complex, 2 to 8 percent slopes	II	II	II
Wynott-Enon complex, 2 to 8 percent slopes, moderately eroded	II	II	II
Wynott-Enon complex, 8 to 15 percent slopes	II	II	II
Wynott-Enon complex, 8 to 15 percent slopes, moderately eroded	III	II	II
Wynott-Enon complex, 15 to 25 percent slopes	IV	II	II
Wynott-Enon complex, extremely bouldery, ALL	IV	II	IV
Wynott-Wilkes-Poindexter complex, 2 to 8 percent slopes	IV	II	II
Wynott-Winnsboro complex, 2 to 8 percent slopes	II	II	II
Wynott-Winnsboro complex, 8 to 15 percent slopes	II	II	II
Wynott-Winnsboro complex, 15 to 25 percent slopes	IV	II	II
Zion gravelly loam, 2 to 8 percent slopes	III	II	II
Zion gravelly loam, 8 to 15 percent slopes	IV	II	II
Zion-Enon complex, 2 to 8 percent slopes	III	II	III

Map Unit Name	Agri	For	Hort
Zion-Enon complex, 8 to 15 percent slopes	IV	II	II
Zion-Mocksville complex, 25 to 45 percent slopes	IV	II	III
Zion-Wilkes complex, 8 to 15 percent slopes	IV	II	II
Zion-Winnsboro-Mocksville complex, ALL	IV	II	II

Map Unit Name	Agri	For	Hort
Ailey gravelly loamy sand, 8 to 15 percent slopes	III	V	III
Ailey gravelly loamy sand, 15 to 25 percent slopes	IV	V	IV
Ailey loamy sand, ALL	III	V	III
Ailey sand, moderately wet, 0 to 6 percent slopes	II	V	II
Ailey-Urban land complex, ALL	IV	V	IV
Bibb loam, 0 to 2 percent slopes, frequently flooded	IV	III	IV
Blaney loamy sand, 2 to 8 percent slopes	II	II	II
Blaney loamy sand, 8 to 15 percent slopes	III	II	III
Blaney-Urban land complex, ALL	IV	II	IV
Bragg sandy loam, 1 to 4 percent slopes	IV	V	IV
Candor and Wakulla soils, 8 to 15 percent slopes	IV	V	IV
Candor sand, ALL	IV	V	IV
Candor-Urban land complex, 2 to 12 percent slopes	IV	V	IV
Dothan gravelly loamy sand, 0 to 6 percent slopes	I	II	I
Dothan loamy sand, ALL	I	II	I
Emporia loamy sand, ALL	II	II	II
Faceville sandy clay loam, 2 to 6 percent slopes, eroded	II	II	II
Fuquay, ALL	II	II	II
Fuquay-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Gilead loamy sand, ALL	II	II	II
Johns fine sandy loam, 0 to 2 percent slopes	I	I	I
Johnston, ALL	IV	III	IV
Kalmia sandy loam, wet substratum, 0 to 2 percent slopes	I	II	I
Kenansville loamy sand, 0 to 4 percent slopes	II	I	II
Lakeland, ALL	IV	V	IV
Lakeland-Urban land complex, 1 to 8 percent slopes	IV	V	IV
Lillington gravelly sandy loam, 2 to 8 percent slopes	III	II	III
Lillington gravelly sandy loam, 8 to 15 percent slopes	IV	II	IV
Lillington gravelly sandy loam, 15 to 25 percent slopes	IV	II	IV
Pactolus sand, 0 to 3 percent slopes	IV	II	IV
Paxville fine sandy loam, 0 to 2 percent slopes	I	III	I
Pelion loamy sand, 0 to 2 percent slopes	II	II	II
Pelion loamy sand, 1 to 4 percent slopes	IV	II	IV
Pelion loamy sand, 2 to 8 percent slopes	III	II	III
Pelion loamy sand, 8 to 15 percent slopes	IV	II	IV
Pelion-Urban land complex, ALL	IV	II	IV
Pelion-Urban land complex, 8 to 15 percent slopes	IV	II	IV
Pocalla loamy sand, 0 to 6 percent slopes	II	II	II
Rains fine sandy loam, 0 to 2 percent slopes	III	I	III
Tetotum silt loam, 0 to 3 percent slopes, rarely flooded	I	I	I
Udorthents, ALL	IV	VI	IV
Urban land, ALL	IV	VI	IV
Vaocluse gravelly loamy sand, 2 to 8 percent slopes	III	II	III
Vaocluse gravelly loamy sand, 8 to 15 percent slopes	IV	II	IV
Vaocluse gravelly loamy sand, 15 to 25 percent slopes	IV	II	IV
Vaocluse gravelly sandy loam, ALL	III	II	III
Vaocluse gravelly sandy loam, 8 to 15 percent slopes	III	II	III
Vaocluse gravelly sandy loam, 15 to 25 percent slopes	III	II	III
Vaocluse loamy sand, 2 to 8 percent slopes	II	II	II
Vaocluse loamy sand, 8 to 15 percent slopes	III	II	III
Vaocluse loamy sand, 15 to 25 percent slopes	IV	II	IV
Vaocluse very gravelly loamy sand, ALL	IV	II	IV

Map Unit Name	Agri	For	Hort
Vaucluse-Gilead loamy sands, 15 to 25 percent slopes	IV	II	IV
Vaucluse-Urban land complex, ALL	IV	II	IV
Wakulla and Candor soils, 0 to 8 percent slopes	IV	V	IV
Wakulla sand, ALL	IV	V	IV
Wakulla-Candor-Urban land complex, 0 to 10 percent slopes	IV	V	IV
Wehadkee fine sandy loam	IV	III	IV
Wehadkee loam, 0 to 2 percent slopes, frequently flooded	IV	III	IV

Map Unit Name	Agri	For	Hort
Alaga, ALL	IV	II	IV
Alpin, ALL	IV	II	IV
Altavista, ALL	I	I	I
Altavista-Urban land complex, 0 to 2 percent slopes	IV	I	IV
Arapahoe fine sandy loam	II	I	II
Augusta, ALL	II	I	II
Autryville fine sand, 1 to 4 percent slopes	IV	II	IV
Autryville, ALL OTHER	III	II	III
Aycock, ALL ERODED	II	I	II
Aycock, ALL OTHER	I	I	I
Ballahack loam, 0 to 2 percent slopes, occasionally flooded	I	I	I
Bayboro, ALL	I	I	I
Baymeade and Marvyn soils, 6 to 12 percent slopes	IV	V	IV
Baymeade fine sand, ALL	IV	V	IV
Baymeade-Urban land complex, 0 to 6 percent slopes	IV	V	IV
Bethera, ALL	II	I	II
Bibb and Johnston loams, frequently flooded	IV	III	IV
Bibb, ALL	IV	III	IV
Bladen, ALL	III	I	III
Blanton, ALL	IV	V	IV
Bohicket, ALL	IV	VI	IV
Bonneau loamy fine sand, 0 to 6 percent slopes	II	II	II
Bonneau loamy sand, 0 to 4 percent slopes	II	II	II
Bonneau loamy sand, 0 to 6 percent slopes	II	II	II
Bonneau loamy sand, 6 to 10 percent slopes	III	II	III
Bonneau loamy sand, 6 to 12 percent slopes	III	II	III
Borrow pits	IV	VI	IV
Bragg, ALL	IV	VI	IV
Brookman loam, frequently flooded	IV	III	IV
Butters loamy fine sand, 0 to 3 percent slopes	III	II	III
Byars loam	II	III	II
Cainhoy, ALL	IV	V	IV
Cape Fear loam, ALL	I	I	I
Caroline fine sandy loam, ALL	II	II	II
Carteret, ALL	IV	VI	IV
Centenary fine sand	IV	II	IV
Chastain and Chenneby soils, frequently flooded	IV	III	IV
Chastain silt loam, frequently flooded	IV	III	IV
Chewacla and Chastain soils, frequently flooded	IV	III	IV
Chewacla loam, frequently flooded	IV	III	IV
Chipley sand	IV	II	IV
Chowan silt loam	IV	III	IV
Conetoe, ALL	III	II	III
Congaree silt loam, 0 to 4 percent slopes, occasionally flooded	I	III	I
Corolla fine sand	IV	VI	IV
Coxville, ALL	II	I	II
Craven clay loam, 4 to 12 percent slopes, eroded	IV	I	IV
Craven fine sandy loam, 0 to 1 percent slopes	II	I	II
Craven fine sandy loam, 1 to 4 percent slopes	II	I	II
Craven fine sandy loam, 1 to 6 percent slopes, eroded	III	I	III
Craven fine sandy loam, 4 to 8 percent slopes	III	I	III
Craven fine sandy loam, 4 to 8 percent slopes, eroded	IV	I	IV

Map Unit Name	Agri	For	Hort
Craven fine sandy loam, 6 to 10 percent slopes	IV	I	IV
Craven fine sandy loam, 8 to 12 percent slopes, eroded	IV	I	IV
Craven loam, 1 to 4 percent slopes	II	I	II
Craven loam, 1 to 4 percent slopes, eroded	III	I	III
Craven silt loam, 1 to 4 percent slopes	II	I	II
Craven very fine sandy loam, 1 to 4 percent slopes	II	I	II
Craven very fine sandy loam, 4 to 8 percent slopes	IV	I	IV
Craven-Urban land complex, 0 to 2 percent slopes	IV	I	IV
Croatan muck, frequently flooded	III	V	III
Croatan muck, ALL OTHER	II	V	II
Dogue sandy loam, 0 to 2 percent slopes	II	I	II
Dogue sandy loam, 2 to 6 percent slopes	III	I	III
Dogue sandy loam, 6 to 12 percent slopes	IV	I	IV
Dorovan, ALL	IV	V	IV
Duckston fine sand	IV	VI	IV
Echaw, ALL	IV	V	IV
Exum fine sandy loam, 0 to 1 percent slopes	I	II	I
Exum fine sandy loam, 1 to 6 percent slopes	II	II	II
Exum loam, 0 to 2 percent slopes	I	II	I
Exum silt loam, 0 to 2 percent slopes	I	II	I
Exum very fine sandy loam, 0 to 2 percent slopes	I	II	I
Exum very fine sandy loam, 2 to 5 percent slopes	II	II	II
Exum-Urban land complex, 0 to 2 percent slopes	IV	II	IV
Foreston loamy fine sand, ALL	II	II	II
Goldsboro sandy loam, 1 to 6 percent slopes	I	I	I
Goldsboro, ALL OTHER	I	I	I
Goldsboro-Urban land complex, ALL	IV	I	IV
Grantham, ALL	I	I	I
Grifton, ALL	II	I	II
Hobonny muck	IV	VI	IV
Icaria fine sandy loam, ALL	II	I	II
Invershiel-Pender complex, 0 to 2 percent slopes	I	II	I
Johns, ALL	II	I	II
Johnston and Pamlico soils, 0 to 1 percent slopes, frequently flooded	IV	III	IV
Johnston soils	IV	III	IV
Kalmia, ALL	II	II	II
Kenansville, ALL	III	II	III
Kinston loam, frequently flooded	IV	III	IV
Kureb, ALL	IV	V	IV
Lafitte muck	IV	VI	IV
Lakeland sand, 0 to 6 percent slopes	IV	V	IV
Leaf, ALL	III	I	III
Lenoir, ALL	III	I	III
Leon, ALL	IV	V	III
Leon-Urban land complex	IV	V	IV
Liddell silt loam	II	I	II
Lucy loamy sand, 0 to 6 percent slopes	II	II	II
Lumbee, ALL	II	I	II
Lynchburg, ALL	II	I	II
Lynchburg-Urban land complex	IV	I	IV
Lynn Haven sand	IV	II	IV
Mandarin, ALL	IV	V	IV

Map Unit Name	Agri	For	Hort
Mandarin-Urban land complex	IV	V	IV
Marvyn and Craven soils, 6 to 12 percent slopes	IV	I	IV
Marvyn, ALL	IV	I	IV
Masada sandy loam, 0 to 4 percent slopes	I	II	I
Masontown, ALL	IV	III	IV
Masontown mucky fine sandy loam and Muckalee sandy loam, frequently flooded	IV	III	IV
Meggett fine sandy loam, frequently flooded	IV	III	IV
Meggett, ALL OTHER	III	I	III
Mine pits	IV	VI	IV
Muckalee loam, ALL	IV	III	IV
Murville, ALL	IV	V	IV
Nahunta, ALL	I	I	I
Nakina fine sandy loam	I	I	I
Nawney loam, 0 to 2 percent slopes, frequently flooded	IV	III	IV
Newhan, ALL	IV	VI	IV
Newhan-Corolla complex, 0 to 30 percent slopes	IV	VI	IV
Newhan-Corolla-Urban land complex, 0 to 30 percent slopes	IV	VI	IV
Noboco fine sandy loam, 0 to 2 percent slopes	I	I	I
Noboco fine sandy loam, 2 to 6 percent slopes	II	I	II
Norfolk, ALL	II	II	II
Norfolk-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Ocilla loamy fine sand, 0 to 4 percent slopes	IV	II	IV
Olustee loamy sand, sandy subsoil variant (Murville)	IV	II	IV
Onslow, ALL	II	II	II
Osier loamy sand, loamy substratum	IV	I	IV
Pactolus, ALL	IV	II	IV
Pamlico muck, frequently flooded	IV	V	IV
Pamlico muck, ALL OTHER	III	V	III
Pantego, ALL	I	I	I
Paxville sandy loam	II	III	II
Pender fine sandy loam	II	I	II
Pender-Urban land complex	IV	I	IV
Pits, ALL	IV	VI	IV
Pocalla loamy sand, 0 to 6 percent slopes	III	II	III
Rains, ALL	I	I	I
Rains-Urban land complex	IV	I	IV
Rimini sand 1 to 6 percent slopes	IV	V	IV
Roanoke, frequently flooded	IV	III	IV
Roanoke, ALL OTHER	II	III	II
Rumford, ALL	III	II	III
Rutlege mucky loamy fine sand	IV	V	IV
Seabrook, ALL	IV	II	IV
Seabrook-Urban land complex	IV	II	IV
Stallings, ALL	II	II	II
State fine sandy loam, 0 to 2 percent slopes	I	I	I
State fine sandy loam, 2 to 6 percent slopes	II	I	II
State loamy sand, 0 to 2 percent slopes	I	I	I
Stockade fine sandy loam	I	I	I
Suffolk loamy sand, 10 to 30 percent slopes	I	II	I
Swamp	IV	III	IV
Tarboro, ALL	IV	II	IV
Tarboro-Urban land complex, 0 to 6 percent slopes	IV	II	IV

Map Unit Name	Agri	For	Hort
Tomahawk fine sand, 0 to 3 percent slopes	IV	II	IV
Tomahawk loamy fine sand	IV	II	IV
Tomahawk loamy fine sand	IV	II	IV
Tomahawk loamy sand, 0 to 3 percent slopes	III	II	III
Tomotley, ALL	I	I	I
Torhunta, ALL	II	I	II
Torhunta-Urban land complex	IV	I	IV
Tuckerman fine sandy loam	II	II	II
Udorthents, ALL	IV	VI	IV
Udults, steep	IV	VI	IV
Umbric Ochraqualfs	IV	VI	IV
Urban land	IV	VI	IV
Valhalla fine sand, 0 to 6 percent slopes	III	II	III
Wagram loamy fine sand, 0 to 6 percent slopes	II	II	II
Wagram loamy sand, 6 to 10 percent slopes	III	II	III
Wagram loamy sand, 0 to 6 percent slopes	II	II	II
Wagram loamy sand, 10 to 15 percent slopes	IV	II	IV
Wahee, ALL	II	I	II
Wando fine sand, 0 to 6 percent slopes	IV	II	IV
Wando-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Wakulla sand, ALL	IV	V	IV
Wasda muck	I	I	I
Wehadkee silt loam	IV	III	IV
Wickham fine sandy loam, 0 to 2 percent slopes	I	I	I
Wickham fine sandy loam, 2 to 6 percent slopes	II	I	II
Wickham fine sandy loam, 6 to 10 percent slopes	II	I	II
Wickham loamy sand, 1 to 6 percent slopes	II	I	II
Wickham sandy loam, 0 to 2 percent slopes	I	I	I
Wickham sandy loam, 0 to 6 percent slopes	II	I	II
Wickham sandy loam, 0 to 6 percent slopes, rarely flooded	II	I	II
Wickham sandy loam, 2 to 6 percent slopes	II	I	II
Wickham-Urban land complex, 2 to 10 percent slopes	IV	I	IV
Wilbanks, ALL	IV	III	IV
Winton, ALL	IV	I	IV
Woodington, ALL	II	II	II
Wrightsboro fine sandy loam 0 to 2 percent slopes	I	I	I
Yaupon silty clay loam, 0 to 3 percent slopes	III	VI	III

Map Unit Name	Agri	For	Hort
Acredale silt loam, 0 to 2 percent slopes, rarely flooded	I	I	I
Altavista ,ALL	I	I	I
Altavista-Urban land complex, 0 to 2 percent slopes	IV	I	IV
Arapahoe, ALL	I	I	I
Argent, ALL	II	I	II
Augusta ,ALL	II	I	II
Augusta-Urban land complex	IV	I	IV
Backbay mucky peat, 0 to 1 percent slopes, very frequently flooded	IV	VI	IV
Ballahack fine sandy loam, occasionally flooded	I	I	I
Barclay very fine sandy loam	I	I	I
Bayboro, ALL	I	I	I
Baymeade ,ALL	IV	V	IV
Baymeade-Urban land complex 1 to 6 percent slopes	IV	V	IV
Beaches, ALL	IV	VI	IV
Beaches-Newhan association	IV	VI	IV
Beaches-Newhan complex, ALL	IV	VI	IV
Belhaven muck, 0 to 2 percent slopes, frequently flooded	IV	V	IV
Belhaven muck, ALL OTHER	II	V	II
Bertie ,ALL	II	I	II
Bibb soils	IV	III	IV
Bladen ,ALL	III	I	III
Bohicket silty clay loam	IV	VI	IV
Bojac, ALL	III	II	III
Bolling loamy fine sand, 0 to 3 percent slopes, rarely flooded	II	I	II
Borrow pits	IV	VI	IV
Brookman loam, 0 to 2 percent slopes, rarely flooded	II	I	II
Brookman mucky loam, frequently flooded	IV	III	IV
Brookman mucky silt loam	I	I	I
Cape Fear, ALL	I	I	I
Carteret, ALL	IV	VI	IV
Chapanoke silt loam, ALL	I	I	I
Charleston loamy fine sand	III	II	III
Chowan, ALL	IV	III	IV
Conaby muck, ALL	II	I	II
Conetoe, ALL	III	II	III
Corolla, ALL	IV	VI	IV
Corolla-Duckston complex, ALL	IV	VI	IV
Corolla-Urban land complex	IV	VI	IV
Currituck, ALL	IV	VI	IV
Dare muck	IV	V	IV
Deloss fine sandy loam	I	III	I
Deloss mucky loam, frequently flooded	IV	III	IV
Delway muck, 0 to 1 percent slopes, very frequently flooded	IV	VI	IV
Dogue, ALL	II	I	II
Dorovan, ALL	IV	V	IV
Dragston, ALL	II	I	II
Duckston, ALL	IV	VI	IV
Duckston-Corolla complex, 0 to 6 percent slopes, rarely flooded	IV	VI	IV
Dune land, ALL	IV	VI	IV
Dune land-Newhan complex, 2 to 40 percent slopes	IV	VI	IV
Elkton, ALL	II	I	II
Engelhard loamy very fine sand, 0 to 2 percent slopes, frequently flooded	IV	III	IV

Map Unit Name	Agri	For	Hort
Engelhard loamy very fine sand, 0 to 2 percent slopes, rarely flooded	II	III	II
Fallsington fine sandy loam	IV	I	IV
Fork fine sandy loam, 0 to 2 percent slopes, rarely flooded	I	I	I
Fork loamy fine sand	II	I	II
Fortescue, ALL	I	III	I
Fripp fine sand, 2 to 30 percent slopes	IV	VI	IV
Galestown loamy fine sand	IV	II	IV
Gullrock muck, 0 to 2 percent slopes, rarely flooded	II	I	II
Hobonny muck, 0 to 1 percent slopes, frequently flooded	IV	VI	IV
Hobucken, ALL	IV	VI	IV
Hyde, ALL	I	I	I
Hydeland silt loam, 0 to 2 percent slopes, rarely flooded	I	I	I
Icaria loamy fine sand, 0 to 2 percent slopes, rarely flooded	II	I	II
Johns loamy sand, 0 to 2 percent slopes	II	I	II
Klej loamy fine sand	IV	II	IV
Kureb sand 1 to 8 percent slopes	IV	V	IV
Kureb-Urban land complex 1 to 8 percent slopes	IV	V	IV
Lafitte muck, ALL	IV	VI	IV
Lakeland sand 1 to 8 percent slopes	IV	V	IV
Leaf silt loam	III	I	III
Lenoir, ALL	III	I	III
Leon fine sand, 0 to 2 percent slopes, rarely flooded	IV	V	III
Leon sand	IV	V	III
Longshoal mucky peat, 0 to 1 percent slopes, very frequently flooded	IV	VI	IV
Lynn Haven, ALL	IV	II	IV
Made land and dumps	IV	VI	IV
Masontown mucky fine sandy loam	IV	III	IV
Matapeake fine and very fine sandy loams	I	II	I
Mattapex, ALL	II	I	II
Munden, ALL	II	I	II
Newhan, ALL	IV	VI	IV
Newhan-Beaches complex,	IV	VI	IV
Newhan-Corolla complex, ALL	IV	VI	IV
Newhan-Corolla-Urban land complex, 0 to 30 percent slopes	IV	VI	IV
Newhan-Urban land complex, ALL	IV	VI	IV
Newholland mucky loamy sand, 0 to 2 percent slopes, frequently flooded	IV	V	IV
Newholland mucky loamy sand, 0 to 2 percent slopes, rarely flooded	I	V	I
Nimmo, ALL	II	I	II
Nixonton very fine sandy loam	I	I	I
Osier fine sand, ALL	IV	I	IV
Othello, ALL	I	II	I
Ousley fine sand, ALL	IV	V	IV
Pactolus fine sand	IV	II	IV
Pasquotank, ALL	I	I	I
Paxville mucky fine sandy loam	II	III	II
Perquimans, ALL	I	I	I
Pettigrew muck, ALL	II	I	II
Pits, mine	IV	VI	IV
Pocomoke, ALL	II	I	II
Ponzer, ALL	II	V	II
Portsmouth, ALL	I	I	I
Psammets, 0 to 6 percent slopes	IV	VI	IV

Map Unit Name	Agri	For	Hort
Pungo muck, ALL	III	V	III
Roanoke, ALL	II	I	II
Roper muck, ALL	I	I	I
Sassafras loamy fine sand	II	I	II
Scuppernong muck, ALL	II	V	II
Seabrook, ALL	IV	II	IV
Seabrook-Urban land complex	IV	II	IV
Seagate fine sand	IV	II	IV
Seagate-Urban land complex	IV	II	IV
State fine sandy loam, ALL	I	I	I
State loamy fine sand, ALL	II	I	II
State sandy loam, ALL	I	I	I
State-Urban land complex, 0 to 2 percent slopes	IV	I	IV
Stockade loamy fine sand	I	III	I
Stockade mucky loam, ALL	IV	III	IV
Stono, ALL	I	I	I
Tarboro sand, ALL	IV	II	IV
Tidal marsh	IV	VI	IV
Tomotley fine sandy loam, ALL	I	I	I
Udorthents, ALL	IV	VI	IV
Urban land ALL	IV	VI	IV
Wahee, ALL	II	I	II
Wakulla sand, ALL	IV	V	IV
Wando, ALL	IV	II	IV
Wasda muck ALL	I	I	I
Weeksville loam, 0 to 2 percent slopes, frequently flooded	IV	I	IV
Weeksville, ALL OTHER	I	I	I
Wickham loamy sand, 0 to 4 percent slopes	II	I	II
Woodstown fine sandy loam	I	I	I
Wysocking very fine sandy loam, 0 to 3 percent slopes, rarely flooded	I	III	I
Yaupon fine sandy loam, 0 to 3 percent slopes	III	VI	III
Yeopim loam, 0 to 2 percent slopes	I	I	I
Yeopim loam, 2 to 6 percent slopes	II	I	II
Yeopim silt loam, ALL	I	I	I
Yonges, ALL	I	I	I

## STANDARD 6

### STANDARD 6: MASS APPRAISAL, REPORTING

**In reporting the results of a mass appraisal, an appraiser must communicate each analysis, opinion, and conclusion in a manner that is not misleading.**

Comment: STANDARD 6 addresses the content and level of information required in a report that communicates the results of a mass appraisal. STANDARD 6 does not dictate the form, format, or style of mass appraisal reports. The substantive content of a report determines its compliance.

#### **Standards Rule 6-1, GENERAL REPORTING REQUIREMENTS**

**Each written report of a mass appraisal must:**

- (a) Clearly and accurately set forth the appraisal in a manner that will not be misleading;**
- (b) Contain sufficient information to enable the intended user(s) of the appraisal to understand the report properly; and**

Comment: Documentation for a mass appraisal for ad valorem taxation may be in the form of (1) property records, (2) sales ratios and other statistical studies, (3) appraisal manuals and documentation, (4) market studies, (5) model building documentation, (6) regulations, (7) statutes, and (8) other acceptable forms.

- (c) Clearly and accurately disclose all assumptions, extraordinary assumptions, hypothetical conditions, and limiting conditions used in the assignment.**

#### **Standards Rule 6-2, CONTENT OF A MASS APPRAISAL REPORT**

**The content of a mass appraisal report must be appropriate for the intended use of the appraisal and, at a minimum:**

- (a) state the identity of the client, or if the client has requested anonymity, state that the identity is withheld at the client's request but is retained in the appraisers workfile; state the identity of any intended user(s) by name or type;<sup>64</sup>**

Comment: Because the client is an intended user, they must be identified in the report as such. However, if the client has requested anonymity the appraiser must use care when identifying the client to avoid violations of the Confidentiality section of the ETHICS RULE.

- (b) state the intended use of the appraisal;**
- (c) disclose any assumptions or limiting conditions that result in deviation from recognized methods and techniques or that affect analyses, opinions, and conclusions;**
- (d) state the effective date of the appraisal and the date of the report;**

Comment: In ad valorem taxation the effective date of the appraisal may be prescribed by law. If no effective date is prescribed by law, the effective date of the appraisal, if not stated, is presumed to be contemporaneous with the data and appraisal conclusions.<sup>65</sup>

- (e) state the type and definition of value and cite the source of the definition;**

Comment: stating the type and definition of value also requires any comments needed to clearly indicate to intended users how the definition is being applied.

When reporting an opinion of value, state whether the opinion is

- in terms of cash or of financing terms equivalent to cash; or
- based on non-market financing with unusual conditions or incentives

When an opinion of value is based on non-market financing terms or financing with unusual conditions or incentives, summarize the terms of such financing and any influences on value.

- (f) state the properties appraised including the property rights; and, when the property rights to be appraised are specified in a statute or court ruling, reference the law.**

Comment: The report documents the sources for location, describing and listing the property. When applicable, include references to legal descriptions, addresses, parcel identifiers, photos, and building sketches. In mass appraisal this information is often included in property records.

- (g) summarize the scope of work used to develop the appraisal<sup>66</sup>, and explain the exclusion of the sales comparison approach, cost approach, or income approach.**

Comment: Summarizing the scope of work includes disclosure of research and analyses performed and might also include disclosure of research and analyses not performed.

- (h) when any portion of the work involves significant mass appraisal assistance, summarize the extent of that assistance;<sup>67</sup>**
- (i) summarize and support the model specification(s) considered, data requirements, and the model(s) chosen; provide sufficient information to enable the client and intended users to have confidence that the process and procedures used conform to accepted methods and results in credible value conclusions; and include a summary of the rationale for each model, the calibration techniques to be used, and the performance measures to be used;**

Comment: In the case of mass appraisal for ad valorem taxation, stability and accuracy are important to the credibility of value opinions.

- (j) summarize the procedure for collecting, validating, and reporting data; and summarize the sources of data and the data collection and validation processes;**

Comment: Reference to detailed data collection manuals or electronic records must be made, as appropriate, including where they may be found for inspection.

- (k) summarize calibration methods considered and chosen, including the mathematical form of the final model(s); summarize how value conclusions were reviewed; and, if necessary, state the availability and location of individual value conclusions;**
- (l) when an opinion of highest and best use, or the appropriate market or market level was developed, summarize how that opinion was determined, and reference case law, statute, or public policy that describes highest and best use requirements;**

Comment: When actual use is the requirement, the report must summarize how use-value opinions were developed. The appraiser's reasoning in support of the highest and best use opinion must be provided in the depth and detail required by its significance to the appraisal.

- (m) identify the appraisal performance tests used and the performance measures attained;**
- (n) summarize the reconciliation performed, in accordance with Standards Rule 5-7; and**
- (o) include a signed certification in accordance with Standards Rule 6-3.**

**Standards Rule 6-3, CERTIFICATION**

A signed certification is an integral part of the appraisal report.

- (a) The wording of a certification does not have to match the following verbatim, but each of the elements must be addressed:

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no (or the specified) present or prospective interest in the property that is the subject of this report, and no (or the specified) personal interest with respect to the parties involved.
- I have performed no (or the specified) services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding the agreement to perform this assignment.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of the stipulated result, or the occurrence of the subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared in conformity with the *Uniform Standards of Professional Appraisal Practice*.
- I have (or have not) made a personal inspection of the properties that are the subject of this report. (If more than one person signs this certification, the certification must clearly specify which individuals did and which individuals did not make a personal inspection of the appraised property.)<sup>68</sup>

No one provided significant mass appraisal assistance to the person signing this certification. (If there are exceptions, the name of each individual providing significant mass appraisal assistance must be stated.)<sup>69</sup>

Comment: The above certification is not intended to disturb an elected or appointed assessor's work plans or oaths of office.

- (b) An appraiser who signs any part of the appraisal report, including a letter of transmittal, must also sign a certification.

Comment: In an assignment that includes only assignment results developed by the real property appraiser, any appraiser who signs a certification accepts full responsibility for all elements of the certification, for the assignment results, and for the contents of the appraisal report. In an assignment that includes personal property assignment results not developed by the real property appraiser(s), any real property appraiser who signs a certification accepts full responsibility for the real property elements of the certification, for the real property assignment results, and for the real property contents of the appraisal report.

In an assignment that includes only assignment results developed by the personal property appraiser(s), any appraiser who signs a certification accepts full responsibility for all elements of the certification, for the assignment results, and for the contents of the appraisal report. In an assignment that includes real property assignment results not developed by the personal property appraiser(s), any personal property appraiser who signs a certification accepts full responsibility for the personal property elements of the certification, for the personal property assignment results, and for the personal property contents of the appraisal report.

- (c) When a signing appraiser has relied on work done by appraisers and others who do not sign the certification, the signing appraiser is responsible for the decision to rely on their work.
- (i) The signing appraiser is required to have a reasonable basis for believing that those individuals performing the work are competent; and
  - (ii) The signing appraiser must have no reason to doubt that the work of those individuals is credible.

Comment: Although a certification must contain the names of individuals providing significant mass appraisal assistance, it is not required that a summary of the extent of their assistance be located in a certification. This disclosure may be in any part(s) of the report.

# **Schedule of Values**

**CAMA-Land Pricing: Acre Size Adjustments 2024 (LPACRE)**

Version

24

**Acre Adjustment Table 1**

\*Note: Land Line Codes with a Land Type (LTYPE) of 'A'-Acreage in the Land Code Definitions table (LPCODE) are tied to Acreage Adjustments Table by keying in the Acre Table number in the Acre Table (ACRETABLE) field.

<b>Acres</b>	<b>Acre Factor</b>
0.2	195
0.24	195
0.3	180
0.34	180
0.4	165
0.44	165
0.5	150
0.54	150
0.6	140
0.64	140
0.7	130
0.74	130
0.8	120
0.84	120
0.9	110
0.94	110
0.95	105
1	100
1.54	100
1.6	98
1.64	98
1.7	96
1.74	96
1.8	94
1.84	94
1.9	92
1.94	92
2	90
2.1	90
2.2	88
2.3	88
2.4	86
2.5	86
2.6	84
2.7	84
2.8	82
2.9	82
3	80
3.1	80
3.2	79
3.3	79
3.4	78
3.5	78
3.6	77

<b>Continued...</b>	
<b>Acres</b>	<b>Acre Factor</b>
3.7	77
3.8	76
3.9	76
4	75
4.1	75
4.2	74
4.3	74
4.4	73
4.5	73
4.6	72
4.7	72
4.8	71
4.9	71
5	70
5.25	70
5.5	66
5.63	66
5.75	64
5.88	64
6	62
6.44	62
7	60
7.44	60
8	58
8.44	58
9	56
9.44	56
10	55
11	55
12	54
13	54
14	53
15	53
16	52
17	52
18	51
19	51
20	50
22.5	50
25	48
27.5	48
30	46
32.5	46
35	44

<b>Continued...</b>	
<b>Acres</b>	<b>Acre Factor</b>
37.5	44
40	42
42.5	42
45	40
47.5	40
50	38
55	38
60	36
65	36
70	34
75	34
80	32
85	32
90	31
95	31
100	30
112.5	30
125	28
137.5	28
150	27
162.5	27
175	26
187.5	26
200	25
225	25
250	24
275	24
300	23
325	23
350	22
375	22
400	21
425	21
450	20
475	20
500	18
525	18
550	15
> 550	15

**CAMA-Land Pricing: Acre Size Adjustments 2024 (LPACRE)**

**Acre Adjustment Table 3**

\*Note: Land Line Codes with a Land Type (LTYPE) of 'A'-Acreage in the Land Code Definitions table (LPCODE) are tied to Acreage Adjustments Table by keying in the Acre Table number in the Acre Table (ACRETBLE) field.

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<i>Acres</i>	<i>Acre Factor</i>
0.2	195
0.21	193.5
0.22	192
0.23	190.5
0.24	189
0.25	187.5
0.26	186
0.27	184.5
0.28	183
0.29	181.5
0.3	180
0.31	178.5
0.32	177
0.33	175.5
0.34	174
0.35	172.5
0.36	171
0.37	169.5
0.38	168
0.39	166.5
0.4	165
0.41	163.5
0.42	162
0.43	160.5
0.44	159
0.45	157.5
0.46	156

<i>Continued...</i>	
<i>Acres</i>	<i>Acre Factor</i>
0.47	154.5
0.48	153
0.49	151.5
0.5	150
0.51	149
0.52	148
0.53	147
0.54	146
0.55	145
0.56	144
0.57	143
0.58	142
0.59	141
0.6	140
0.61	139
0.62	138
0.63	137
0.64	136
0.65	135
0.66	134
0.67	133
0.68	132
0.69	131
0.7	130
0.71	129
0.72	128
0.73	127

<i>Continued...</i>	
<i>Acres</i>	<i>Acre Factor</i>
0.74	126
0.75	125
0.76	124
0.77	123
0.78	122
0.79	121
0.8	120
0.81	119
0.82	118
0.83	117
0.84	116
0.85	115
0.86	114
0.87	113
0.88	112
0.89	111
0.9	110
0.91	109
0.92	108
0.93	107
0.94	106
0.95	105
0.96	104
0.97	103
0.98	102
0.99	101
1	100

### Depth Adjustment Table 150

**\*Note: All Neighborhoods are currently set to the 150 depth table, but it is possible to have more than one depth table in use. The system contains many other depth tables, but Nash County does not utilize them.**

Version  
24

<i>Depth</i>	<i>Depth Factor</i>
0	0
1	0.02
2	0.04
3	0.05
4	0.07
5	0.08
6	0.09
7	0.11
8	0.12
9	0.14
10	0.15
11	0.16
12	0.18
13	0.19
14	0.2
15	0.22
16	0.23
17	0.24
18	0.25
19	0.27
20	0.28
21	0.29
22	0.3
23	0.31
24	0.32
25	0.34
26	0.35
27	0.36
28	0.37
29	0.38
30	0.39
31	0.4
32	0.41
33	0.42
34	0.43
35	0.43
36	0.44
37	0.45
38	0.46
39	0.47
40	0.48
41	0.49
42	0.5

<i>Continued...</i>	
<i>Depth</i>	<i>Depth Factor</i>
43	0.5
44	0.51
45	0.52
46	0.53
47	0.54
48	0.54
49	0.55
50	0.56
51	0.57
52	0.57
53	0.58
54	0.58
55	0.59
56	0.6
57	0.6
58	0.61
59	0.61
60	0.62
61	0.63
62	0.63
63	0.64
64	0.64
65	0.65
66	0.65
67	0.66
68	0.66
69	0.67
70	0.68
71	0.68
72	0.68
73	0.69
74	0.69
75	0.7
76	0.7
77	0.71
78	0.71
79	0.72
80	0.72
81	0.73
82	0.73
83	0.74
84	0.74
85	0.75

<i>Continued...</i>	
<i>Depth</i>	<i>Depth Factor</i>
86	0.75
87	0.76
88	0.76
89	0.77
90	0.78
91	0.78
92	0.78
93	0.79
94	0.79
95	0.8
96	0.8
97	0.81
98	0.81
99	0.82
100	0.82
101	0.82
102	0.83
103	0.83
104	0.84
105	0.84
106	0.84
107	0.85
108	0.85
109	0.86
110	0.86
111	0.86
112	0.87
113	0.87
114	0.88
115	0.88
116	0.88
117	0.89
118	0.89
119	0.9
120	0.9
121	0.9
122	0.91
123	0.91
124	0.92
125	0.92
126	0.92
127	0.93
128	0.93

### Depth Adjustment Table 150 --Continued

\*Note: All Neighborhoods are currently set to the 150 depth table, but it is possible to have more than one depth table in use. The system contains many other depth tables, but Nash County does not utilize them.

Version  
24

Depth	Depth Factor
129	0.94
130	0.94
131	0.94
132	0.95
133	0.95
134	0.95
135	0.96
136	0.96
137	0.96
138	0.96
139	0.97
140	0.97
141	0.97
142	0.98
143	0.98
144	0.98
145	0.99
146	0.99
147	0.99
148	0.99
149	1
150	1
151	1
152	1.01
153	1.01
154	1.01
155	1.02
156	1.02
157	1.02
158	1.02
159	1.03
160	1.03
161	1.03
162	1.04
163	1.04
164	1.04
165	1.05

Continued...	
Depth	Depth Factor
166	1.05
167	1.05
168	1.05
169	1.06
170	1.06
175	1.07
180	1.08
185	1.09
190	1.1
195	1.1
200	1.11
205	1.11
210	1.11
215	1.12
220	1.12
225	1.12
230	1.13
235	1.13
240	1.13
250	1.13
260	1.14
270	1.15
280	1.15
290	1.16
300	1.16
310	1.17
320	1.17
330	1.18
340	1.18
350	1.19
360	1.19
370	1.2
380	1.2
390	1.21
400	1.21
484	1.21
500	1.23

Continued...	
Depth	Depth Factor
516	1.23
517	1.23
549	1.23
550	1.23
583	1.23
584	1.23
600	1.24
616	1.24
617	1.24
649	1.24
650	1.24
683	1.24
684	1.24
700	1.25
716	1.25
717	1.25
750	1.25
751	1.25
783	1.25
784	1.25
800	1.26
816	1.26
817	1.26
850	1.26
851	1.26
883	1.26
884	1.26
900	1.27
916	1.27
917	1.27
950	1.27
951	1.27
983	1.27
984	1.27
999	1.28

**CAMA-Land Pricing: Land Code Definitions 2024 (LPCODE)**  
**Land Codes and Types**

\* Note: The Land Code Definitions table is where you define the acre table number to be used from the associated Acre Size Adjustments table. If you want the land code to be adjusted based on the acreage of the individual land line set the 'By Line/Parcel' column to "L". If you want the land code to be adjusted based on the total acreage of the parcel set the 'By Line/Parcel' column to "P". Currently only the land codes of 20 and 40 are configured for land adjustments from the Acre Size Adjustments table and Nash County staff manually enters acre adjustments for all other land lines. We intend to get away from this and utilize the Acre Size Adjustments table for the other land lines, so preliminary values (shown in blue) are in the Acreage Land Type table as well.

**A'-Acreage Land Type Codes**

Model	Land Type	Land Code	Description	Commercial? Residential?	Base Increase	Base Decrease	Acre Table	By Line/ Parcel	Ag Use	FAR	Round	Step Flag
1A	1	1	REGULAR LOT	N	100	100		1P				
1A	20	20	WATERFRONT	Y	100	100		3L	N			
1A	40	40	HOME SITE	Y	100	100		3L	N			
1A	41	41	IMP COMM SITE	Y	100	100		1P				
1A	42	42	RES ROAD FRONTAGE	N	100	100		1P				
1A	43	43	COMM ROAD FRONTAGE	Y	100	100		1P				
1A	44	44	OPEN LAND	N	100	100		1P				
1A	45	45	WOOD LAND	N	100	100		1P				
1A	49	49	WASTELAND	Y	100	100						

Version  
24

**F'-Front Foot Land Type Codes**

Model	Land Type	Land Code	Description	Commercial? Residential?	Base Increase	Base Decrease	Acre Table	By Line/ Parcel	Ag Use	FAR	Round	Step Flag
1F	1	1	REGULAR LOT	Y	100	100						
1F	2	2	REAR LOT	Y	100	100						
1F	3	3	COMMERCIAL SITE	Y	100	100						

Version  
24

**CAMA-Land Pricing: Land Code Definitions 2024 (LPCODE)**  
**Land Codes and Types --Continued**

**G'-Gross Land Type Codes**

<b>Model</b>	<b>Land Type</b>	<b>Land Code</b>	<b>Description</b>	<b>Commercial Residential?</b>	<b>Base Increase</b>	<b>Base Decrease</b>	<b>Acre Table</b>	<b>By Line/ Parcel</b>	<b>Ag Use</b>	<b>Grade FAR</b>	<b>Round</b>	<b>Step Flag</b>
1G	1		HOMESITE	N	100	100						
1G	20		WATERFRONT	Y	100	100						
1G	42		RES ROAD FRONTAGE	N	100	100						
1G	44		OPEN LAND	N	100	100						
1G	45		WOOD LAND	N	100	100						
1G	41		COMMERCIAL SITE	N	100	100						
1G	49		WASTELAND	N	100	100						
1G	43		COMIM FRONT	N	100	100						

Version  
24

**S'-Square Foot Land Type Codes**

<b>Model</b>	<b>Land Type</b>	<b>Land Code</b>	<b>Description</b>	<b>Commercial Residential?</b>	<b>Base Increase</b>	<b>Base Decrease</b>	<b>Acre Table</b>	<b>By Line/ Parcel</b>	<b>Ag Use</b>	<b>Grade FAR</b>	<b>Round</b>	<b>Step Flag</b>
1S	11		REGULAR LOT	Y	100	100						
1S	12		COMMERCIAL SITE	Y	100	100						
1S	15		REAR LOT	Y	100	100						

Version  
24

**CAMA-Land Pricing: Land Models 2024 (LPMOD)**  
**Land Model Codes and Rates by Land Type**

		<b>Land Model 1</b>										
Version		<i>Land</i>	<i>NMOD</i>	<i>ZMOD</i>	<i>SMOD</i>	<i>LMOD</i>	<i>UMOD</i>	<i>Land</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>
24		<i>Type</i>	<i>NBHD</i>	<i>Zoning</i>	<i>Street</i>	<i>Location</i>	<i>Utility</i>	<i>Code</i>	<i>Size</i>	<i>Rate</i>	<i>Increase</i>	<i>Decrease</i>
<b>Acreage:</b>	A	1	0	0	0	0	0	1	1	6800	6800	6800
	A	1	0	0	0	0	0	20	1	20000	20000	20000
	A	1	0	0	0	0	0	40	1	11000	11000	11000
	A	1	0	0	0	0	0	41	1	10000	10000	10000
	A	1	0	0	0	0	0	42	1	8000	8000	8000
	A	1	0	0	0	0	0	43	1	10000	10000	10000
	A	1	0	0	0	0	0	44	1	6000	6000	6000
	A	1	0	0	0	0	0	45	1	4000	4000	4000
	A	1	0	0	0	0	0	49	1	300	300	300
<b>Front Foot:</b>	F	1	0	0	0	0	0	1	110	60	60	60
	F	1	0	0	0	0	0	2	110	12	12	12
	F	1	0	0	0	0	0	3	110	50	50	50
<b>Square Foot:</b>	S	1	0	0	0	0	0	11	20000	0.35	0.35	0.35
	S	1	0	0	0	0	0	12	20000	1	1	1
	S	1	0	0	0	0	0	15	20000	0.1	0.1	0.1

		<b>Land Model 2</b>										
Version		<i>Land</i>	<i>NMOD</i>	<i>ZMOD</i>	<i>SMOD</i>	<i>LMOD</i>	<i>UMOD</i>	<i>Land</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>
24		<i>Type</i>	<i>NBHD</i>	<i>Zoning</i>	<i>Street</i>	<i>Location</i>	<i>Utility</i>	<i>Code</i>	<i>Size</i>	<i>Rate</i>	<i>Increase</i>	<i>Decrease</i>
<b>Acreage:</b>	A	2	0	0	0	0	0	1	1	8500	8500	8500
	A	2	0	0	0	0	0	20	1	25000	25000	25000
	A	2	0	0	0	0	0	40	1	13000	13000	13000
	A	2	0	0	0	0	0	41	1	15000	15000	15000
	A	2	0	0	0	0	0	42	1	10000	10000	10000
	A	2	0	0	0	0	0	43	1	15000	15000	15000
	A	2	0	0	0	0	0	44	1	7500	7500	7500
	A	2	0	0	0	0	0	45	1	5000	5000	5000
	A	2	0	0	0	0	0	49	1	300	300	300
<b>Front Foot:</b>	F	2	0	0	0	0	0	1	110	90	90	90
	F	2	0	0	0	0	0	2	110	15	15	15
	F	2	0	0	0	0	0	3	110	75	75	75
<b>Square Foot:</b>	S	2	0	0	0	0	0	11	20000	0.4	0.4	0.4
	S	2	0	0	0	0	0	12	20000	1.5	1.5	1.5
	S	2	0	0	0	0	0	15	20000	0.12	0.12	0.12

**CAMA-Land Pricing: Land Models 2024 (LPMOD)**  
**Land Model Codes and Rates by Land Type --Continued**

Version 24		Land Model 3									
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>
<b>Acreage:</b>	A	3	0	0	0	0	1	1	9350	9350	9350
	A	3	0	0	0	0	20	1	30000	30000	30000
	A	3	0	0	0	0	40	1	14000	14000	14000
	A	3	0	0	0	0	41	1	20000	20000	20000
	A	3	0	0	0	0	42	1	11200	11200	11200
	A	3	0	0	0	0	43	1	20000	20000	20000
	A	3	0	0	0	0	44	1	8250	8250	8250
	A	3	0	0	0	0	45	1	5500	5500	5500
	A	3	0	0	0	0	49	1	300	300	300
<b>Front Foot:</b>	F	3	0	0	0	0	1	110	95	95	95
	F	3	0	0	0	0	2	110	17	17	17
	F	3	0	0	0	0	3	110	100	100	100
<b>Square Foot:</b>	S	3	0	0	0	0	11	20000	0.5	0.5	0.5
	S	3	0	0	0	0	12	20000	2	2	2
	S	3	0	0	0	0	15	20000	0.15	0.15	0.15

Version 24		Land Model 4									
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>
<b>Acreage:</b>	A	4	0	0	0	0	1	1	10200	10200	10200
	A	4	0	0	0	0	20	1	35000	35000	35000
	A	4	0	0	0	0	40	1	15000	15000	15000
	A	4	0	0	0	0	41	1	25000	25000	25000
	A	4	0	0	0	0	42	1	12000	12000	12000
	A	4	0	0	0	0	43	1	25000	25000	25000
	A	4	0	0	0	0	44	1	9000	9000	9000
	A	4	0	0	0	0	45	1	6000	6000	6000
	A	4	0	0	0	0	49	1	300	300	300
<b>Front Foot:</b>	F	4	0	0	0	0	1	110	110	110	110
	F	4	0	0	0	0	2	110	18	18	18
	F	4	0	0	0	0	3	1	125	125	125
<b>Square Foot:</b>	S	4	0	0	0	0	11	20000	0.6	0.6	0.6
	S	4	0	0	0	0	12	20000	2.5	2.5	2.5
	S	4	0	0	0	0	15	20000	0.18	0.18	0.18

**CAMA-Land Pricing: Land Models 2024 (LPMOD)**  
**Land Model Codes and Rates by Land Type --Continued**

Version 24		Land Model 5										
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>	<i>Base Decrease</i>
<b>Acreage:</b>	A	5	0	0	0	0	1	1	11900	11900	11900	
	A	5	0	0	0	0	20	1	45000	45000	45000	
	A	5	0	0	0	0	40	1	17000	17000	17000	
	A	5	0	0	0	0	41	1	30000	30000	30000	
	A	5	0	0	0	0	42	1	14000	14000	14000	
	A	5	0	0	0	0	43	1	30000	30000	30000	
	A	5	0	0	0	0	44	1	10500	10500	10500	
	A	5	0	0	0	0	45	1	7000	7000	7000	
	A	5	0	0	0	0	49	1	300	300	300	
<b>Front Foot:</b>	F	5	0	0	0	0	1	110	120	120	120	
	F	5	0	0	0	0	2	110	21	21	21	
	F	5	0	0	0	0	3	110	150	150	150	
<b>Square Foot:</b>	S	5	0	0	0	0	11	20000	0.7	0.7	0.7	
	S	5	0	0	0	0	12	20000	3	3	3	
	S	5	0	0	0	0	15	20000	0.21	0.21	0.21	

Version 24		Land Model 6										
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>	<i>Base Decrease</i>
<b>Acreage:</b>	A	6	0	0	0	0	1	1	13600	13600	13600	
	A	6	0	0	0	0	20	1	50000	50000	50000	
	A	6	0	0	0	0	40	1	18000	18000	18000	
	A	6	0	0	0	0	41	1	35000	35000	35000	
	A	6	0	0	0	0	42	1	15000	15000	15000	
	A	6	0	0	0	0	43	1	35000	35000	35000	
	A	6	0	0	0	0	44	1	11250	11250	11250	
	A	6	0	0	0	0	45	1	7500	7500	7500	
	A	6	0	0	0	0	49	1	300	300	300	
<b>Front Foot:</b>	F	6	0	0	0	0	1	110	170	170	170	
	F	6	0	0	0	0	2	110	24	24	24	
	F	6	0	0	0	0	3	110	175	175	175	
<b>Square Foot:</b>	S	6	0	0	0	0	11	20000	0.8	0.8	0.8	
	S	6	0	0	0	0	12	20000	3.5	3.5	3.5	
	S	6	0	0	0	0	15	20000	0.24	0.24	0.24	

**CAMA-Land Pricing: Land Models 2024 (LPMOD)**  
**Land Model Codes and Rates by Land Type --Continued**

Version 24		<b>Land Model 7</b>									
	<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>	<i>Base Decrease</i>
<b>Acreage:</b>	A	7	0	0	0	0	1	1	15300	15300	15300
	A	7	0	0	0	0	20	1	55000	55000	55000
	A	7	0	0	0	0	40	1	20000	20000	20000
	A	7	0	0	0	0	41	1	40000	40000	40000
	A	7	0	0	0	0	42	1	17000	17000	17000
	A	7	0	0	0	0	43	1	40000	40000	40000
	A	7	0	0	0	0	44	1	12750	12750	12750
	A	7	0	0	0	0	45	1	8500	8500	8500
	A	7	0	0	0	0	49	1	300	300	300
<b>Front Foot:</b>	F	7	0	0	0	0	1	110	190	190	190
	F	7	0	0	0	0	2	110	27	27	27
	F	7	0	0	0	0	3	110	200	200	200
<b>Square Foot:</b>	S	7	0	0	0	0	11	20000	0.9	0.9	0.9
	S	7	0	0	0	0	12	20000	4	4	4
	S	7	0	0	0	0	15	20000	0.27	0.27	0.27

Version 24		<b>Land Model 8</b>									
	<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>	<i>Base Decrease</i>
<b>Acreage:</b>	A	8	0	0	0	0	1	1	17000	17000	17000
	A	8	0	0	0	0	20	1	60000	60000	60000
	A	8	0	0	0	0	40	1	20500	20500	20500
	A	8	0	0	0	0	41	1	45000	45000	45000
	A	8	0	0	0	0	42	1	17500	17500	17500
	A	8	0	0	0	0	43	1	45000	45000	45000
	A	8	0	0	0	0	44	1	13125	13125	13125
	A	8	0	0	0	0	45	1	8750	8750	8750
	A	8	0	0	0	0	49	1	300	300	300
<b>Front Foot:</b>	F	8	0	0	0	0	1	110	210	210	210
	F	8	0	0	0	0	2	110	30	30	30
	F	8	0	0	0	0	3	110	225	225	225
<b>Square Foot:</b>	S	8	0	0	0	0	11	20000	1	1	1
	S	8	0	0	0	0	12	20000	4.5	4.5	4.5
	S	8	0	0	0	0	15	20000	0.3	0.3	0.3

**CAMA-Land Pricing: Land Models 2024 (LPMOD)**  
**Land Model Codes and Rates by Land Type --Continued**

Version 24		Land Model 9									
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>
<b>Acreage:</b>	A	9	0	0	0	0	1	1	20400	20400	20400
	A	9	0	0	0	0	20	1	65000	65000	65000
	A	9	0	0	0	0	40	1	21000	21000	21000
	A	9	0	0	0	0	41	1	50000	50000	50000
	A	9	0	0	0	0	42	1	18000	18000	18000
	A	9	0	0	0	0	43	1	50000	50000	50000
	A	9	0	0	0	0	44	1	13500	13500	13500
	A	9	0	0	0	0	45	1	9000	9000	9000
	A	9	0	0	0	0	49	1	300	300	300
<b>Front Foot:</b>	F	9	0	0	0	0	1	110	220	220	220
	F	9	0	0	0	0	2	110	36	36	36
	F	9	0	0	0	0	3	110	250	250	250
<b>Square Foot:</b>	S	9	0	0	0	0	11	20000	1.25	1.25	1.25
	S	9	0	0	0	0	12	20000	5	5	5
	S	9	0	0	0	0	15	20000	0.37	0.37	0.37

Version 24		Land Model 10									
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>
<b>Acreage:</b>	A	10	0	0	0	0	1	1	22100	22100	22100
	A	10	0	0	0	0	20	1	70000	70000	70000
	A	10	0	0	0	0	40	1	22000	22000	22000
	A	10	0	0	0	0	41	1	60000	60000	60000
	A	10	0	0	0	0	42	1	19000	19000	19000
	A	10	0	0	0	0	43	1	60000	60000	60000
	A	10	0	0	0	0	44	1	14250	14250	14250
	A	10	0	0	0	0	45	1	9500	9500	9500
	A	10	0	0	0	0	49	1	300	300	300
<b>Front Foot:</b>	F	10	0	0	0	0	1	110	230	230	230
	F	10	0	0	0	0	2	110	39	39	39
	F	10	0	0	0	0	3	110	300	300	300
<b>Square Foot:</b>	S	10	0	0	0	0	11	20000	1.5	1.5	1.5
	S	10	0	0	0	0	12	20000	5.5	5.5	5.5
	S	10	0	0	0	0	15	20000	0.45	0.45	0.45

**CAMA-Land Pricing: Land Models 2024 (LPMOD)**  
**Land Model Codes and Rates by Land Type --Continued**

Version 24		<b>Land Model 11</b>									
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>
<b>Acreage:</b>	A	11	0	0	0	0	1	1	23800	23800	23800
	A	11	0	0	0	0	20	1	75000	75000	75000
	A	11	0	0	0	0	40	1	23000	23000	23000
	A	11	0	0	0	0	41	1	70000	70000	70000
	A	11	0	0	0	0	42	1	20000	20000	20000
	A	11	0	0	0	0	43	1	70000	70000	70000
	A	11	0	0	0	0	44	1	15000	15000	15000
	A	11	0	0	0	0	45	1	10000	10000	10000
	A	11	0	0	0	0	49	1	300	300	300
<b>Front Foot:</b>	F	11	0	0	0	0	1	110	240	240	240
	F	11	0	0	0	0	2	1	20	20	20
	F	11	0	0	0	0	3	110	350	350	350
<b>Square Foot:</b>	S	11	0	0	0	0	11	20000	1.75	1.75	1.75
	S	11	0	0	0	0	12	20000	7	7	7
	S	11	0	0	0	0	15	20000	0.52	0.52	0.52

Version 24		<b>Land Model 12</b>									
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>
<b>Acreage:</b>	A	12	0	0	0	0	1	1	27200	27200	27200
	A	12	0	0	0	0	20	1	80000	80000	80000
	A	12	0	0	0	0	40	1	24000	24000	24000
	A	12	0	0	0	0	41	1	80000	80000	80000
	A	12	0	0	0	0	42	1	21000	21000	21000
	A	12	0	0	0	0	43	1	80000	80000	80000
	A	12	0	0	0	0	44	1	15750	15750	15750
	A	12	0	0	0	0	45	1	10500	10500	10500
	A	12	0	0	0	0	49	1	300	300	300
<b>Front Foot:</b>	F	12	0	0	0	0	1	110	280	280	280
	F	12	0	0	0	0	2	110	48	48	48
	F	12	0	0	0	0	3	110	400	400	400
<b>Square Foot:</b>	S	12	0	0	0	0	11	20000	2	2	2
	S	12	0	0	0	0	12	20000	7.5	7.5	7.5
	S	12	0	0	0	0	15	20000	0.6	0.6	0.6

**CAMA-Land Pricing: Land Models 2024 (LPMOD)**  
**Land Model Codes and Rates by Land Type --Continued**

Version 24		Land Model 13									
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>
<b>Acreage:</b>	A	13	0	0	0	0	1	1	30600	30600	30600
	A	13	0	0	0	0	20	1	85000	85000	85000
	A	13	0	0	0	0	40	1	25000	25000	25000
	A	13	0	0	0	0	41	1	90000	90000	90000
	A	13	0	0	0	0	42	1	22000	22000	22000
	A	13	0	0	0	0	43	1	90000	90000	90000
	A	13	0	0	0	0	44	1	16500	16500	16500
	A	13	0	0	0	0	45	1	11000	11000	11000
	A	13	0	0	0	0	49	1	300	300	300
<b>Front Foot:</b>	F	13	0	0	0	0	1	110	300	300	300
	F	13	0	0	0	0	2	110	54	54	54
	F	13	0	0	0	0	3	110	450	450	450
<b>Square Foot:</b>	S	13	0	0	0	0	11	20000	2.25	2.25	2.25
	S	13	0	0	0	0	12	20000	12	12	12
	S	13	0	0	0	0	15	20000	0.67	0.67	0.67

Version 24		Land Model 14									
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>
<b>Acreage:</b>	A	14	0	0	0	0	1	1	32300	32300	32300
	A	14	0	0	0	0	20	1	90000	90000	90000
	A	14	0	0	0	0	40	1	28000	28000	28000
	A	14	0	0	0	0	41	1	100000	100000	100000
	A	14	0	0	0	0	42	1	25000	25000	25000
	A	14	0	0	0	0	43	1	100000	100000	100000
	A	14	0	0	0	0	44	1	18750	18750	18750
	A	14	0	0	0	0	45	1	12500	12500	12500
	A	14	0	0	0	0	49	1	300	300	300
<b>Front Foot:</b>	F	14	0	0	0	0	1	110	310	310	310
	F	14	0	0	0	0	2	110	57	57	57
	F	14	0	0	0	0	3	110	500	500	500
<b>Square Foot:</b>	S	14	0	0	0	0	11	20000	2.5	2.5	2.5
	S	14	0	0	0	0	12	20000	12.5	12.5	12.5
	S	14	0	0	0	0	15	20000	0.75	0.75	0.75

**CAMA-Land Pricing: Land Models 2024 (LPMOD)**  
**Land Model Codes and Rates by Land Type --Continued**

Version 24		Land Model 15									
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>
<b>Acreage:</b>	A	15	0	0	0	0	1	1	34000	34000	34000
	A	15	0	0	0	0	20	1	95000	95000	95000
	A	15	0	0	0	0	40	1	31000	31000	31000
	A	15	0	0	0	0	41	1	120000	120000	120000
	A	15	0	0	0	0	42	1	28000	28000	28000
	A	15	0	0	0	0	43	1	120000	120000	120000
	A	15	0	0	0	0	44	1	21000	21000	21000
	A	15	0	0	0	0	45	1	14000	14000	14000
	A	15	0	0	0	0	49	1	300	300	300
<b>Front Foot:</b>	F	15	0	0	0	0	1	110	340	340	340
	F	15	0	0	0	0	2	110	60	60	60
	F	15	0	0	0	0	3	110	600	600	600
<b>Square Foot:</b>	S	15	0	0	0	0	11	20000	2.75	2.75	2.75
	S	15	0	0	0	0	12	20000	14	14	14
	S	15	0	0	0	0	15	20000	0.82	0.82	0.82

Version 24		Land Model 16									
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>
<b>Acreage:</b>	A	16	0	0	0	0	1	1	35700	35700	35700
	A	16	0	0	0	0	20	1	100000	100000	100000
	A	16	0	0	0	0	40	1	34000	34000	34000
	A	16	0	0	0	0	41	1	140000	140000	140000
	A	16	0	0	0	0	42	1	31000	31000	31000
	A	16	0	0	0	0	43	1	140000	140000	140000
	A	16	0	0	0	0	44	1	23250	23250	23250
	A	16	0	0	0	0	45	1	15500	15500	15500
	A	16	0	0	0	0	49	1	300	300	300
<b>Front Foot:</b>	F	16	0	0	0	0	1	110	350	350	350
	F	16	0	0	0	0	2	110	63	63	63
	F	16	0	0	0	0	3	110	700	700	700
<b>Square Foot:</b>	S	16	0	0	0	0	11	20000	3	3	3
	S	16	0	0	0	0	12	20000	15	15	15
	S	16	0	0	0	0	15	20000	0.9	0.9	0.9

**CAMA-Land Pricing: Land Models 2024 (LPMOD)**  
**Land Model Codes and Rates by Land Type --Continued**

Version 24		<b>Land Model 17</b>										
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>	<i>Base Decrease</i>
<b>Acreage:</b>	A	17	0	0	0	0	1	1	37400	37400	37400	
	A	17	0	0	0	0	20	1	105000	105000	105000	
	A	17	0	0	0	0	40	1	40000	40000	40000	
	A	17	0	0	0	0	41	1	160000	160000	160000	
	A	17	0	0	0	0	42	1	37000	37000	37000	
	A	17	0	0	0	0	43	1	160000	160000	160000	
	A	17	0	0	0	0	44	1	27750	27750	27750	
	A	17	0	0	0	0	45	1	18500	18500	18500	
	A	17	0	0	0	0	49	1	300	300	300	
<b>Front Foot:</b>	F	17	0	0	0	0	1	110	400	400	400	
	F	17	0	0	0	0	2	110	66	66	66	
	F	17	0	0	0	0	3	110	800	800	800	
<b>Square Foot:</b>	S	17	0	0	0	0	11	20000	3.5	3.5	3.5	
	S	17	0	0	0	0	12	20000	20	20	20	
	S	17	0	0	0	0	15	20000	1.05	1.05	1.05	

Version 24		<b>Land Model 18</b>										
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>	<i>Base Decrease</i>
<b>Acreage:</b>	A	18	0	0	0	0	1	1	40800	40800	40800	
	A	18	0	0	0	0	20	1	110000	110000	110000	
	A	18	0	0	0	0	40	1	43000	43000	43000	
	A	18	0	0	0	0	41	1	180000	180000	180000	
	A	18	0	0	0	0	42	1	40000	40000	40000	
	A	18	0	0	0	0	43	1	180000	180000	180000	
	A	18	0	0	0	0	44	1	30000	30000	30000	
	A	18	0	0	0	0	45	1	20000	20000	20000	
	A	18	0	0	0	0	49	1	300	300	300	
<b>Front Foot:</b>	F	18	0	0	0	0	1	110	420	420	420	
	F	18	0	0	0	0	2	110	72	72	72	
	F	18	0	0	0	0	3	110	900	900	900	
<b>Square Foot:</b>	S	18	0	0	0	0	11	20000	4	4	4	
	S	18	0	0	0	0	12	20000	20.5	20.5	20.5	
	S	18	0	0	0	0	15	20000	1.2	1.2	1.2	

**CAMA-Land Pricing: Land Models 2024 (LPMOD)**  
**Land Model Codes and Rates by Land Type --Continued**

Version 24		Land Model 19									
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>
<b>Acreage:</b>	A	19	0	0	0	0	1	1	42500	42500	42500
	A	19	0	0	0	0	20	1	120000	120000	120000
	A	19	0	0	0	0	40	1	50000	50000	50000
	A	19	0	0	0	0	41	1	200000	200000	200000
	A	19	0	0	0	0	42	1	47000	47000	47000
	A	19	0	0	0	0	43	1	200000	200000	200000
	A	19	0	0	0	0	44	1	35200	35200	35200
	A	19	0	0	0	0	45	1	23500	23500	23500
	A	19	0	0	0	0	49	1	300	300	300
<b>Front Foot:</b>	F	19	0	0	0	0	1	110	450	450	450
	F	19	0	0	0	0	2	110	75	75	75
	F	19	0	0	0	0	3	110	1000	1000	1000
<b>Square Foot:</b>	S	19	0	0	0	0	11	20000	4.5	4.5	4.5
	S	19	0	0	0	0	12	20000	22	22	22
	S	19	0	0	0	0	15	20000	1.35	1.35	1.35

Version 24		Land Model 20									
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>
<b>Acreage:</b>	A	20	0	0	0	0	1	1	45050	45050	45050
	A	20	0	0	0	0	20	1	125000	125000	125000
	A	20	0	0	0	0	40	1	52000	52000	52000
	A	20	0	0	0	0	41	1	220000	220000	220000
	A	20	0	0	0	0	42	1	49000	49000	49000
	A	20	0	0	0	0	43	1	220000	220000	220000
	A	20	0	0	0	0	44	1	36750	36750	36750
	A	20	0	0	0	0	45	1	24500	24500	24500
	A	20	0	0	0	0	49	1	300	300	300
<b>Front Foot:</b>	F	20	0	0	0	0	1	110	500	500	500
	F	20	0	0	0	0	2	110	80	80	80
	F	20	0	0	0	0	3	110	1100	1100	1100
<b>Square Foot:</b>	S	20	0	0	0	0	11	20000	5	5	5
	S	20	0	0	0	0	12	20000	22.5	22.5	22.5
	S	20	0	0	0	0	15	20000	1.5	1.5	1.5

**CAMA-Land Pricing: Land Models 2024 (LPMOD)**  
**Land Model Codes and Rates by Land Type --Continued**

Version 24		<b>Land Model 21</b>										
	<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>	<i>Base Decrease</i>	
<b>Acreage:</b>	A	21	0	0	0	0	1	1	54400	54400	54400	
	A	21	0	0	0	0	20	1	135000	135000	135000	
	A	21	0	0	0	0	40	1	55000	55000	55000	
	A	21	0	0	0	0	41	1	240000	240000	240000	
	A	21	0	0	0	0	42	1	52000	52000	52000	
	A	21	0	0	0	0	43	1	240000	240000	240000	
	A	21	0	0	0	0	44	1	39000	39000	39000	
	A	21	0	0	0	0	45	1	26000	26000	26000	
	A	21	0	0	0	0	49	1	300	300	300	
<b>Front Foot:</b>	F	21	0	0	0	0	1	110	550	550	550	
	F	21	0	0	0	0	2	110	96	96	96	
	F	21	0	0	0	0	3	110	1200	1200	1200	
<b>Square Foot:</b>	S	21	0	0	0	0	11	20000	5.5	5.5	5.5	
	S	21	0	0	0	0	12	20000	23	23	23	
	S	21	0	0	0	0	15	20000	1.65	1.65	1.65	

Version 24		<b>Land Model 22</b>										
	<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>	<i>Base Decrease</i>	
<b>Acreage:</b>	A	22	0	0	0	0	1	1	66300	66300	66300	
	A	22	0	0	0	0	20	1	150000	150000	150000	
	A	22	0	0	0	0	40	1	58000	58000	58000	
	A	22	0	0	0	0	41	1	280000	280000	280000	
	A	22	0	0	0	0	42	1	55000	55000	55000	
	A	22	0	0	0	0	43	1	280000	280000	280000	
	A	22	0	0	0	0	44	1	41250	41250	41250	
	A	22	0	0	0	0	45	1	27500	27500	27500	
	A	22	0	0	0	0	49	1	300	300	300	
<b>Front Foot:</b>	F	22	0	0	0	0	1	110	600	600	600	
	F	22	0	0	0	0	2	110	117	117	117	
	F	22	0	0	0	0	3	110	1400	1400	1400	
<b>Square Foot:</b>	S	22	0	0	0	0	11	20000	6	6	6	
	S	22	0	0	0	0	12	20000	23.5	23.5	23.5	
	S	22	0	0	0	0	15	20000	1.8	1.8	1.8	

**CAMA-Land Pricing: Land Models 2024 (LPMOD)**  
**Land Model Codes and Rates by Land Type --Continued**

Version 24		<b>Land Model 23</b>										
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>	<i>Base Decrease</i>
<b>Acreage:</b>	A	23	0	0	0	0	1	1	88400	88400	88400	
	A	23	0	0	0	0	20	1	160000	160000	160000	
	A	23	0	0	0	0	40	1	78000	78000	78000	
	A	23	0	0	0	0	41	1	300000	300000	300000	
	A	23	0	0	0	0	42	1	75000	75000	75000	
	A	23	0	0	0	0	43	1	300000	300000	300000	
	A	23	0	0	0	0	44	1	56250	56250	56250	
	A	23	0	0	0	0	45	1	37500	37500	37500	
	A	23	0	0	0	0	49	1	300	300	300	
<b>Front Foot:</b>	F	23	0	0	0	0	1	110	650	650	650	
	F	23	0	0	0	0	2	110	156	156	156	
	F	23	0	0	0	0	3	110	1500	1500	1500	
<b>Square Foot:</b>	S	23	0	0	0	0	11	20000	6.5	6.5	6.5	
	S	23	0	0	0	0	12	20000	24	24	24	
	S	23	0	0	0	0	15	20000	1.95	1.95	1.95	

Version 24		<b>Land Model 24</b>										
		<i>Land Type</i>	<i>NMOD NBHD</i>	<i>ZMOD Zoning</i>	<i>SMOD Street</i>	<i>LMOD Location</i>	<i>UMOD Utility</i>	<i>Land Code</i>	<i>Base Size</i>	<i>Base Rate</i>	<i>Base Increase</i>	<i>Base Decrease</i>
<b>Acreage:</b>	A	24	0	0	0	0	1	1	108800	108800	108800	
	A	24	0	0	0	0	20	1	170000	170000	170000	
	A	24	0	0	0	0	40	1	123000	123000	123000	
	A	24	0	0	0	0	41	1	340000	340000	340000	
	A	24	0	0	0	0	42	1	120000	120000	120000	
	A	24	0	0	0	0	43	1	340000	340000	340000	
	A	24	0	0	0	0	44	1	90000	90000	90000	
	A	24	0	0	0	0	45	1	50000	50000	50000	
	A	24	0	0	0	0	49	1	300	300	300	
<b>Front Foot:</b>	F	24	0	0	0	0	1	110	750	750	750	
	F	24	0	0	0	0	2	110	195	195	195	
	F	24	0	0	0	0	3	110	1700	1700	1700	
<b>Square Foot:</b>	S	24	0	0	0	0	11	20000	7	7	7	
	S	24	0	0	0	0	12	20000	25	25	25	
	S	24	0	0	0	0	15	20000	2.1	2.1	2.1	

**CAMA-Land Pricing: Land Models 2024 (LPMOD)**  
**Land Model Codes and Rates by Land Type --Continued**

		<b>Land Model 77</b>									
Version	<i>Land</i>	<i>NMOD</i>	<i>ZMOD</i>	<i>SMOD</i>	<i>LMOD</i>	<i>UMOD</i>	<i>Land</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>
24	<i>Type</i>	<i>NBHD</i>	<i>Zoning</i>	<i>Street</i>	<i>Location</i>	<i>Utility</i>	<i>Code</i>	<i>Size</i>	<i>Rate</i>	<i>Increase</i>	<i>Decrease</i>
<b>Gross:</b>	G	77	0	0	0	0	1		0	0	0
	G	77	0	0	0	0	20		0	0	0
	G	77	0	0	0	0	41		0	0	0
	G	77	0	0	0	0	42		0	0	0
	G	77	0	0	0	0	43		0	0	0
	G	77	0	0	0	0	44		0	0	0
	G	77	0	0	0	0	45		0	0	0
	G	77	0	0	0	0	49		0	0	0

		<b>Land Model 101</b>									
Version	<i>Land</i>	<i>NMOD</i>	<i>ZMOD</i>	<i>SMOD</i>	<i>LMOD</i>	<i>UMOD</i>	<i>Land</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>
24	<i>Type</i>	<i>NBHD</i>	<i>Zoning</i>	<i>Street</i>	<i>Location</i>	<i>Utility</i>	<i>Code</i>	<i>Size</i>	<i>Rate</i>	<i>Increase</i>	<i>Decrease</i>
<b>Gross:</b>	G	101	0	0	0	0	1		1000		

		<b>Land Model 102</b>									
Version	<i>Land</i>	<i>NMOD</i>	<i>ZMOD</i>	<i>SMOD</i>	<i>LMOD</i>	<i>UMOD</i>	<i>Land</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>
24	<i>Type</i>	<i>NBHD</i>	<i>Zoning</i>	<i>Street</i>	<i>Location</i>	<i>Utility</i>	<i>Code</i>	<i>Size</i>	<i>Rate</i>	<i>Increase</i>	<i>Decrease</i>
<b>Gross:</b>	G	102	0	0	0	0	1		25000		

		<b>Land Model 103</b>									
Version	<i>Land</i>	<i>NMOD</i>	<i>ZMOD</i>	<i>SMOD</i>	<i>LMOD</i>	<i>UMOD</i>	<i>Land</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>
24	<i>Type</i>	<i>NBHD</i>	<i>Zoning</i>	<i>Street</i>	<i>Location</i>	<i>Utility</i>	<i>Code</i>	<i>Size</i>	<i>Rate</i>	<i>Increase</i>	<i>Decrease</i>
<b>Gross:</b>	G	103	0	0	0	0	1		6000		

		<b>Land Model 104</b>									
Version	<i>Land</i>	<i>NMOD</i>	<i>ZMOD</i>	<i>SMOD</i>	<i>LMOD</i>	<i>UMOD</i>	<i>Land</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>
24	<i>Type</i>	<i>NBHD</i>	<i>Zoning</i>	<i>Street</i>	<i>Location</i>	<i>Utility</i>	<i>Code</i>	<i>Size</i>	<i>Rate</i>	<i>Increase</i>	<i>Decrease</i>
<b>Gross:</b>	G	104	0	0	0	0	1		10000		

		<b>Land Model 105</b>									
Version	<i>Land</i>	<i>NMOD</i>	<i>ZMOD</i>	<i>SMOD</i>	<i>LMOD</i>	<i>UMOD</i>	<i>Land</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>
24	<i>Type</i>	<i>NBHD</i>	<i>Zoning</i>	<i>Street</i>	<i>Location</i>	<i>Utility</i>	<i>Code</i>	<i>Size</i>	<i>Rate</i>	<i>Increase</i>	<i>Decrease</i>
<b>Gross:</b>	G	105	0	0	0	0	1		30000		

		<b>Land Model 106</b>									
Version	<i>Land</i>	<i>NMOD</i>	<i>ZMOD</i>	<i>SMOD</i>	<i>LMOD</i>	<i>UMOD</i>	<i>Land</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>	<i>Base</i>
24	<i>Type</i>	<i>NBHD</i>	<i>Zoning</i>	<i>Street</i>	<i>Location</i>	<i>Utility</i>	<i>Code</i>	<i>Size</i>	<i>Rate</i>	<i>Increase</i>	<i>Decrease</i>
<b>Gross:</b>	G	106	0	0	0	0	1		20000		

**CAMA-Land Pricing: Location Code Model Assignments 2024 (LPLOC)**

Version  
24

<i>Location Code</i>	<i>Description</i>	<i>(LMOD) Model#</i>
0	NO LOCATION	0
1	CENTRAL BUSINESS DISTRICT	0
2	PERIM CENTRAL BUSINESS DISTRIC	0
3	BUSINESS CLUSTER	0
4	MAJOR STRIP	0
5	SECONDARY STRIP	0
6	NEIGHBORHOOD OR SPOT	0
7	COMMERCIAL/INDUSTRIAL PARK	0
8	INDUSTRIAL SITE	0
9	APARTMENT/CONDOMINIUM COMPLEX	0

**CAMA-Land Pricing: Street Code Model Assignments 2024 (LPSTREET)**

Version  
24

<i>Street Code</i>	<i>Description</i>	<i>(SMOD) Model#</i>
01	PAVED	0
02	UNPAVED	0
03	PROPOSED	0
04	NONE	0
05	CURB & GUTTER	0
06	SIDEWALK	0
07	ALLEY	0
08	NO OUTLET	0
12	NO OUTLET	0

**CAMA-Land Pricing: Utility Code Model Assignments 2024 (LPUTIL)**

Version  
24

<i>Utility Code</i>	<i>Description</i>	<i>(UMOD) Model#</i>
1	ALL PUBLIC	0
2	PUBLIC WATER	0
3	PUBLIC SEWER	0
4	GAS	0
5	WELL	0
6	SEPTIC	0
7	ELECTRIC	0
8	NONE	0

Version  
24

<i>(MUNI)</i>		<i>Min</i>	<i>(ZFAR)</i>	<i>(ZMOD)</i>
<i>Municipality</i>	<i>Zone</i>	<i>Description</i>	<i>Zoned FAR</i>	<i>Model#</i>
0	A1	AGRICULTURAL		0
0	A1 M	A1 MULTI ZONE		0
0	A1-AU	A1 AGRICULTURAL USE		0
0	A1-CU	A1 CONDITIONAL USE		0
0	A1-IL	A1 ILLEGAL LOT		0
0	A1-NL	A1 NONCOMPLIANT LOT		0
0	A1-NU	A1 NONCONFORMING USE		0
0	A1-SU	A1 SPECIAL USE		0
0	AR	AGRICULTURAL RESIDENTIAL		0
0	AR M	AR MULTI ZONE		0
0	B-1	RURAL BUSINESS		0
0	B-1 M	B-1 MULTI ZONE		0
0	B-1-CU	B-1 CONDITIONAL USE		0
0	B-2	GENERAL BUSINESS		0
0	B-2 M	B-2 MULTI ZONE		0
0	B-2-CU	B-2 CONDITIONAL USE		0
0	B-3	REGIONAL COMMERCIAL DISTRICT		0
0	B-3 M	B-3 MULTI ZONE		0
0	B-3-CU	B-3 CONDITIONAL USE		0
0	B-4	CENTRAL BUSINESS DISTRICT		0
0	B-4 M	B-4 MULTI ZONE		0
0	B-4-CU	B-4 CONDITIONAL USE		0
0	B-5	COMMERCIAL SERVICES DISTRICT		0
0	B-5 M	B-5 MULTI ZONE		0
0	B-5-CU	B-5 CONDITIONAL USE		0
0	C	DOWNTOWN COMMERCIAL		0
0	C M	C MULTI ZONE		0
0	C1	COMMERCIAL BUSINESS		0
0	C1 M	C1 MULTI ZONE		0
0	C2	HIGHWAY COMMERCIAL		0
0	C2 M	C2 MULTI ZONE		0
0	C3	HIGHWAY COMMERCIAL		0
0	C3 M	C3 MULTI ZONE		0
0	CB	CENTRAL BUSINESS		0
0	CB M	CB MULTI ZONE		0
0	CI	COMMUNITY INSTITUTIONAL		0
0	CI M	CI MULTI ZONE		0
0	CO	OUTLYING COMMERCIAL		0
0	CO M	CO MULTI ZONE		0
0	CO-SUD	CO SPECIAL USE DISTRICT		0
0	GB	GENERAL BUSINESS DISTRICT		0
0	GB M	GB MULTI ZONE		0
0	GC	GENERAL COMMERCIAL		0

Version  
24

<i>(MUNI)</i>		<i>Min</i>	<i>(ZFAR)</i>	<i>(ZMOD)</i>
<i>Municipality</i>	<i>Zone</i>	<i>Description</i>	<i>Zoned FAR</i>	<i>Model#</i>
0	GC M	GC MULTI ZONE		0
0	GC-CU	GC CONDITIONAL USE		0
0	GI	GENERAL INDUSTRIAL		0
0	GI M	GI MULTI ZONE		0
0	GI-CU	GI CONDITIONAL USE		0
0	HI	HEAVY INDUSTRIAL		0
0	HI M	HI MULTI ZONE		0
0	I	INDUSTRIAL		0
0	I M	I MULTI ZONE		0
0	I-1	LIGHT INDUSTRIAL		0
0	I-1 M	I-1 MULTI ZONE		0
0	I-1CU	I-1 CONDITIONAL USE		0
0	I-2	HEAVY INDUSTRIAL		0
0	I-2 M	I-2 MULTI ZONE		0
0	I-2CU	I-2 CONDITIONAL USE		0
0	IC	INTERCHANGE COMMERCIAL		0
0	IC M	IC MULTI ZONE		0
0	I-P	INDUSTRIAL PARK		0
0	I-P M	I-P MULTI ZONE		0
0	I-SUD	I SPECIAL USE DISTRICT		0
0	LI	LIGHT INDUSTRIAL		0
0	LI M	LI MULTI ZONE		0
0	LI-CU	LI CONDITIONAL USE		0
0	MA	MEDICAL ARTS DISTRICT		0
0	MA M	MA MULTI ZONE		0
0	M-F	MULTI-FAMILY		0
0	M-F M	M-F MULTI ZONE		0
0	MHP	MANUFACTURED HOME PARK		0
0	MHP M	MHP MULTI ZONE		0
0	MHPCU	MHP CONDITIONAL USE		0
0	NZ	NO ZONE		0
0	NZ M	NZ MULTI ZONE		0
0	OI	OFFICE INSTITUTIONAL		0
0	OI M	OI MULTI ZONE		0
0	OI-CU	OI CONDITIONAL USE		0
0	P	PUBLIC		0
0	P M	P MULTI ZONE		0
0	PDRCU	PLANNED DENSITY RES COND USE		0
0	PI	PLANNED INDUSTRIAL		0
0	PI M	PI MULTI ZONE		0
0	PI-CU	PI CONDITIONAL USE		0
0	R-1	SINGLE FAMILY RES		0
0	R-1 M	R-1 MULTI ZONE		0

Version  
24

<i>(MUNI)</i>		<i>Min</i>	<i>(ZFAR)</i>	<i>(ZMOD)</i>
<i>Municipality</i>	<i>Zone</i>	<i>Description</i>	<i>Zoned FAR</i>	<i>Model#</i>
0	R-10	RES (10,000 SQFT)		0
0	R-10 M	R-10 MULTI ZONE		0
0	R-10CU	R-10 CONDITIONAL USE		0
0	R-12	LOW-DENSITY RESIDENTIAL		0
0	R-12 M	R-12 MULTI ZONE		0
0	R-15	SINGLE FAMILY RES DISTRICT		0
0	R-15 M	R-15 MULTI ZONE		0
0	R-15CU	R-15 CONDITIONAL USE		0
0	R2	SINGLE FAMILY RESIDENTIAL		0
0	R2 M	R2 MULTI ZONE		0
0	R-20	RES (20,000 SQFT)		0
0	R-20 M	R-20 MULTI ZONE		0
0	R-20-CU	R-20 CONDITIONAL USE		0
0	R-30	RES (30,000 SQFT)		0
0	R-30 M	R-30 MULTI ZONE		0
0	R-30-CU	R-30 CONDITIONAL USE		0
0	R-30-IL	R-30 ILLEGAL LOT		0
0	R-30MH	RESIDENTIAL MOBILE HOME		0
0	R-30MH M	R-30MH MULTI ZONE		0
0	R4	MANUFACTURED HOME RESIDENTIAL		0
0	R4 M	R4 MULTI ZONE		0
0	R-40	RES (40,000 SQFT)		0
0	R-40 M	R-40 MULTI ZONE		0
0	R-40-AU	R-40 AGRICULTURAL USE		0
0	R-40-CU	R-40 CONDITIONAL USE		0
0	R-40-IL	R-40 ILLEGAL LOT		0
0	R-40-NU	R-40 NONCONFORMING USE		0
0	R-40-SU	R-40 SPECIAL USE		0
0	R-5			0
0	R-5 M	R-5 MULTI ZONE		0
0	R-6	RES (6,000 SQFT)		0
0	R-6 M	R-6 MULTI ZONE		0
0	R-6-CU	R-6 CONDITIONAL USE		0
0	R-6MFA	HIGH DENSITY MULTIFAMILY RES		0
0	R-6MFA M	R-6MFA MULTI ZONE		0
0	R-8	MED DEN MANUFACTURED/SNGL RES		0
0	R-8 M	R-8 MULTI ZONE		0
0	R-8CU	R-8 CONDITIONAL USE		0
0	RA	RESIDENTIAL/AGRICULTURAL		0
0	RA M	RA MULTI ZONE		0
0	RA-15	RES (15,000 SQFT) STICK BUILT		0
0	RA-15 M	RA-15 MULTI ZONE		0
0	RA-30	RES (30,000 SQFT) STICK BUILT		0

Version  
24

<i>(MUNI)</i>		<i>Min</i>	<i>(ZFAR)</i>	<i>(ZMOD)</i>
<i>Municipality</i>	<i>Zone</i>	<i>Description</i>	<i>Zoned FAR</i>	<i>Model#</i>
0	RA-30 M	RA-30 MULTI ZONE		0 (Q125)
0	RA-40	RES (40,000 SQFT) STICK BUILT		0
0	RA-40 M	R-40 MULTI ZONE		0
0	RA-40-IL	R-40 ILLEGAL LOT		0
0	RA-E	RESIDENTIAL AGRICULTURAL		0
0	RA-E M	RA-E MULTI ZONE		0
0	RC	RURAL COMMERCIAL		0
0	RC M	RC MULTI ZONE		0
0	RC-CU	RC CONDITIONAL USE		0
0	RH	MULTI-FAMILY		0
0	RH M	RH MULTI ZONE		0
0	R-MF	MULTIFAMILY RESIDENTIAL		0
0	R-MF M	R-MF MULTI ZONE		0
0	R-MH	MOBILE HOME RES		0
0	R-MH M	R-MH MULTI ZONE		0
0	RMH1	MOBILE HOMES INSIDE		0
0	RMH1 M	RMH1 MULTI ZONE		0
0	RMH2	MOBILE HOMES OUTSIDE		0
0	RMH2 M	RMH2 MULTI ZONE		0
0	RS	RESIDENTIAL SINGLE FAMILY		0
0	RS M	RS MULTI ZONE		0
0	SU	SPECIAL USE		0
0	SU M	SU MULTI ZONE		0
0	SU-LI	SPECIAL USE LIGH INDUSTRIAL		0
0	SU-LI M	SU-LI MULTI ZONE		0
0	TC	TOWN CENTER		0
0	TC M	TC MULTI ZONE		0
0	TCE	TOWN CENTER EXTENSION		0
0	TCE M	TCE MULTI ZONE		0
0	TR	TRADITIONAL RESIDENTIAL		0
0	TR M	TR MULTI ZONE		0

# Neighborhood and Class Factors



**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	Lot	Lot	Sq.Ft.	Sq.Ft.	Acre	Acre	Gross	Gross	Unit	Unit	Agri.	Agri.	Stand.	Depr.	Default	Default	CDU	Table	Cost	Land	GRM	GRM	NBHD	Valuation
24	NBHD	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Depth	Table	Grade	CDU	Table	Model	Code	Flag	Group	Area	
	0												150 01	C	AV		R1	1	1					
	1	9	9	6	9	77	77	9	6	77	77	150 01	C	AV		R1	1	1	1					
	2	6	6	6	6	77	77	6	6	77	77	150 01	C	AV		R1	1	1	1					
	3	6	6	6	6	77	77	6	6	77	77	150 01	C	AV		R1	1	1	1					
	4	7	7	7	7	77	77	7	7	77	77	150 01	C	AV		R1	1	1	1					
	5	11	11	11	11	77	77	11	11	77	77	150 01	C	AV		R1	1	1	1					
	6	2	2	2	2	77	77	2	2	77	77	150 01	C	AV		R1	1	1	1					
	7	6	6	6	6	77	77	6	6	77	77	150 01	C	AV		R1	1	1	1					
	8	11	11	11	11	11	11	11	11	11	11	150 01	C	AV		R1	1	1	1					
	9	4	4	4	4	77	77	4	4	77	77	150 01	C	AV		R1	1	1	1					
	10	8	8	8	8	77	77	8	8	77	77	150 01	C	AV		R1	1	1	1					
	11	11	11	11	11	11	11	11	11	11	11	150 01	C	AV		R1	1	1	1					
	12	4	4	4	4	77	77	4	4	77	77	150 01	C	AV		R1	1	1	1					
	13	9	9	9	9	77	77	9	9	77	77	150 01	C	AV		R1	1	1	1					
	14	6	6	6	6	77	77	6	6	77	77	150 01	C	AV		R1	1	1	1					
	15	13	13	13	13	77	77	13	13	77	77	150 01	C	AV		R1	1	1	1					
	16	7	7	7	7	77	77	7	7	77	77	150 01	C	AV		R1	1	1	1					
	17	9	9	9	9	77	77	9	9	77	77	150 01	C	AV		R1	1	1	1					
	18	11	11	11	11	77	77	11	11	77	77	150 01	C	AV		R1	1	1	1					
	19	9	9	9	9	77	77	9	9	77	77	150 01	C	AV		R1	1	1	1					
	20	4	4	4	4	77	77	4	4	77	77	150 01	C	AV		R1	1	1	1					
	21	9	9	9	9	77	77	9	9	77	77	150 01	C	AV		R1	1	1	1					
	22	9	9	9	9	77	77	9	9	77	77	150 01	C	AV		R1	1	1	1					
	23	11	11	11	11	77	77	11	11	77	77	150 01	C	AV		R1	1	1	1					
	24	9	9	9	9	77	77	9	9	77	77	150 01	C	AV		R1	1	1	1					
	25	7	7	7	7	77	77	7	7	77	77	150 01	C	AV		R1	1	1	1					
	26	10	10	10	10	77	77	10	10	77	77	150 01	C	AV		R1	1	1	1					
	27	9	9	9	9	77	77	9	9	77	77	150 01	C	AV		R1	1	1	1					
	28	11	11	11	11	77	77	11	11	77	77	150 01	C	AV		R1	1	1	1					
	29	11	11	11	11	77	77	11	11	77	77	150 01	C	AV		R1	1	1	1					
	30	11	11	11	11	77	77	11	11	77	77	150 01	C	AV		R1	1	1	1					
	31	9	9	9	9	77	77	9	9	77	77	150 01	C	AV		R1	1	1	1					
	32	9	9	9	9	77	77	9	9	77	77	150 01	C	AV		R1	1	1	1					
	33	6	6	6	6	77	77	6	6	77	77	150 01	C	AV		R1	1	1	1					
	34	5	5	5	5	77	77	5	5	77	77	150 01	C	AV		R1	1	1	1					
	35	7	7	7	7	77	77	7	7	77	77	150 01	C	AV		R1	1	1	1					
	36	7	7	7	7	77	77	7	7	77	77	150 01	C	AV		R1	1	1	1					
	37	6	6	6	6	77	77	6	6	77	77	150 01	C	AV		R1	1	1	1					
	38	7	100	7	100	77	100	7	100	77	100	150 01	C	AV		R1	1	1	1					



**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	Lot NBHD	Lot Model	Sq.Ft. Model	Sq.Ft. %Adj	Acre Model	Acre %Adj	Gross Model	Gross %Adj	Unit Model	Unit %Adj	Agri. Model	Agri. %Adj	Stand. Depth	Depr. Table	Default Grade	Default CDU	CDU Table	Cost Model	Land Code Model	GRM Flag	NBHD Group	Valuation Area
24	78	6	6	6	6	6	77	77	6	6			150 01	C	AV	R1	1	1	1			
	79	5	5	5	5	5	77	77	3	3			150 01	C	AV	R1	1	1	1			
	80	5	100	5	100	5	77	100	5	100		100	150 01	C	AV	R1	1	1	1			
	81	6	6	6	6	6	77	77	6	6			150 01	C	AV	R1	1	1	1			
	82	4	4	4	4	4	77	77	4	4			150 01	C	AV	R1	1	1	1			
	83	4	4	4	4	4	77	77	4	4			150 01	C	AV	R1	1	1	1			
	84	4	4	4	4	4	77	77	4	4			150 01	C	AV	R1	1	1	1			
	85	5	5	5	5	5	77	77	5	5			150 01	C	AV	R1	1	1	1			
	86	5	5	5	5	5	77	77	5	5			150 01	C	AV	R1	1	1	1			
	87	5	100	5	100	5	77	100	5	100		100	150 01	C	AV	R1	1	1	1			
	88	4	100	4	100	4	77	100	4	100		100	150 01	C	AV	R1	1	1	1			
	89	5	5	5	5	5	77	77	5	5			150 01	C	AV	R1	1	1	1			
	90	4	4	4	4	4	77	77	4	4			150 01	C	AV	R1	1	1	1			
	91	2	2	2	2	2	77	77	2	2			150 01	C	AV	R1	1	1	1			
	92	2	2	2	2	2	77	77	2	2			150 01	C	AV	R1	1	1	1			
	93	5	5	5	5	5	77	77	5	5			150 01	C	AV	R1	1	1	1			
	94	2	2	2	2	2	77	77	2	2			150 01	C	AV	R1	1	1	1			
	95	4	4	4	4	4	77	77	4	4			150 01	C	AV	R1	1	1	1			
	96	5	5	5	5	5	77	77	5	5			150 01	C	AV	R1	1	1	1			
	97	5	5	5	5	5	77	77	5	5			150 01	C	AV	R1	1	1	1			
	98	9	9	9	9	9	77	77	9	9			150 01	C	AV	R1	1	1	1			
	99	2	2	2	2	2	77	77	2	2			150 01	C	AV	R1	1	1	1			
	100	5	5	5	5	5	77	77	5	5			150 01	C	AV	R1	1	1	1			
	101	6	6	6	6	6	77	77	6	6			150 01	C	AV	R1	1	1	1			
	102	5	5	5	5	5	77	77	5	5			150 01	C	AV	R1	1	1	1			
	103	5	5	5	5	5	77	77	5	5			150 01	C	AV	R1	1	1	1			
	104	9	9	9	9	9	77	77	9	9			150 01	C	AV	R1	1	1	1			
	105	7	7	7	7	7	77	77	7	7			150 01	C	AV	R1	1	1	1			
	106	9	9	9	9	9	77	77	9	9			150 01	C	AV	R1	1	1	1			
	107	14	100	14	100	14	77	100	14	100		100	150 01	C	AV	R1	1	1	1			
	108	7	7	7	7	7	77	77	7	7			150 01	C	AV	R1	1	1	1			
	109	11	11	11	11	11	77	77	11	11			150 01	C	AV	R1	1	1	1			
	110	12	12	12	12	12	77	77	12	12			150 01	C	AV	R1	1	1	1			
	111	9	9	9	9	9	77	77	9	9			150 01	C	AV	R1	1	1	1			
	112	10	10	10	10	10	77	77	10	10			150 01	C	AV	R1	1	1	1			
	113	16	16	16	16	16	77	77	16	16			150 01	C	AV	R1	1	1	1			
	114	11	11	11	11	11	77	77	11	11			150 01	C	AV	R1	1	1	1			
	115	10	10	10	10	10	77	77	10	10			150 01	C	AV	R1	1	1	1			
	116	11	11	11	11	11	77	77	11	11			150 01	C	AV	R1	1	1	1			

**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	Lot	Lot	Sq.Ft.	Sq.Ft.	Acre	Acre	Gross	Gross	Unit	Unit	Agri.	Agri.	Stand.	Depr.	Default	Default	CDU	Table	Cost	Land	GRM	GRM	NBHD	Valuation
24	NBHD	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Depth	Table	Grade	CDU	Table	Model	Code	Flag	Flag	Group	Area
	117	11	11	11	11	77	77	11	11				150 01	C	AV	R1	R1	1	1					
	119	17	17	17	17	77	77	17	17				150 01	C	AV	R1	R1	1	1					
	120	22	22	22	22	77	77	22	22				150 01	C	AV	R1	R1	1	1					
	121	13	13	13	13	77	77	13	13				150 01	C	AV	R1	R1	1	1					
	122	18	18	18	18	77	77	18	18				150 01	C	AV	R1	R1	1	1					
	123	20	20	20	20	77	77	20	20				150 01	C	AV	R1	R1	1	1					
	124	8	8	8	8	77	77	8	8				150 01	C	AV	R1	R1	1	1					
	125	13	13	13	13	77	77	13	13				150 01	C	AV	R1	R1	1	1					
	126	16	16	16	16	77	77	16	16				150 01	C	AV	R1	R1	1	1					
	127	10	10	10	10	77	77	10	10				150 01	C	AV	R1	R1	1	1					
	128	11	11	11	11	77	77	11	11				150 01	C	AV	R1	R1	1	1					
	129	12	12	12	12	77	77	12	12				150 01	C	AV	R1	R1	1	1					
	130	11	11	11	11	77	77	11	11				150 01	C	AV	R1	R1	1	1					
	131	6	6	6	6	77	77	6	6				150 01	C	AV	R1	R1	1	1					
	132	20	20	20	20	77	77	20	20				150 01	C	AV	R1	R1	1	1					
	133	11	11	11	11	77	77	11	11				150 01	C	AV	R1	R1	1	1					
	134	6	6	6	6	77	77	6	6				150 01	C	AV	R1	R1	1	1					
	135	6	6	6	6	77	77	6	6				150 01	C	AV	R1	R1	1	1					
	136	5	5	5	5	77	77	5	5				150 01	C	AV	R1	R1	1	1					
	137	5	5	5	5	77	77	5	5				150 01	C	AV	R1	R1	1	1					
	138	5	5	5	5	77	77	5	5				150 01	C	AV	R1	R1	1	1					
	139	5	5	5	5	77	77	5	5				150 01	C	AV	R1	R1	1	1					
	140	6	100	6	100	77	100	6	100			100	150 01	C	AV	R1	R1	1	1					
	141	13	13	13	13	77	77	13	13				150 01	C	AV	R1	R1	1	1					
	142	5	5	5	5	77	77	5	5				150 01	C	AV	R1	R1	1	1					
	143	6	6	6	6	77	77	6	6				150 01	C	AV	R1	R1	1	1					
	144	5	5	5	5	77	77	5	5				150 01	C	AV	R1	R1	1	1					
	145	9	9	9	9	77	77	9	9				150 01	C	AV	R1	R1	1	1					
	146	6	6	6	6	77	77	6	6				150 01	C	AV	R1	R1	1	1					
	147	7	7	7	7	77	77	7	7				150 01	C	AV	R1	R1	1	1					
	148	4	4	4	4	77	77	4	4				150 01	C	AV	R1	R1	1	1					
	149	5	5	5	5	77	77	5	5				150 01	C	AV	R1	R1	1	1					
	150	6	6	6	6	77	77	6	6				150 01	C	AV	R1	R1	1	1					
	151	12	12	12	12	77	77	12	12				150 01	C	AV	R1	R1	1	1					
	152	11	11	11	11	77	77	11	11				150 01	C	AV	R1	R1	1	1					
	153	12	12	12	12	77	77	12	12				150 01	C	AV	R1	R1	1	1					
	154	5	5	5	5	77	77	5	5				150 01	C	AV	R1	R1	1	1					
	155	11	11	11	11	77	77	11	11				150 01	C	AV	R1	R1	1	1					
	156	11	11	11	11	77	77	11	11				150 01	C	AV	R1	R1	1	1					



**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	Lot		Sq.Ft.		Acre		Gross		Unit		Agri.		Stand.		Depr.		Default		CDU		Cost		Land Code		GRM		NBHD		Valuation									
24	NBHD	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Depth	Table	Grade	Table	CDU	Table	Model	Model	Model	Model	Model	Model	Flag	Group	Area	Area									
196		5	100	5	100	5	100	101	100	5	100		100	150	01	C		AV	R1	1	1	1	1															
197		7	7	7	7	7	77	77		7				150	01	C		AV	R1	1	1	1	1															
198		5	5	5	5	5	77	77		5				150	01	C		AV	R1	1	1	1	1															
199		4	4	4	4	4	77	77		4				150	01	C		AV	R1	1	1	1	1															
200		13	13	13	13	13	77	77		13				150	01	C		AV	R1	1	1	1	1															
201		7	7	7	7	7	77	77		7				150	01	C		AV	R1	1	1	1	1															
202		4	4	4	4	4	77	77		4				150	01	C		AV	R1	1	1	1	1															
203		5	5	5	5	5	77	77		5				150	01	C		AV	R1	1	1	1	1															
204		7	7	7	7	7	77	77		7				150	01	C		AV	R1	1	1	1	1															
205		6	6	6	6	6	77	77		6				150	01	C		AV	R1	1	1	1	1															
206		11	11	11	11	11	77	77		11				150	01	C		AV	R1	1	1	1	1															
207		7	7	7	7	7	77	77		7				150	01	C		AV	R1	1	1	1	1															
208		5	5	5	5	5	77	77		5				150	01	C		AV	R1	1	1	1	1															
209		3	3	3	3	3	77	77		3				150	01	C		AV	R1	1	1	1	1															
210		11	11	11	11	11	77	77		11				150	01	C		AV	R1	1	1	1	1															
211		11	11	11	11	11	11	11		11				150	01	C		AV	R1	1	1	1	1															
212		2	2	2	2	2	77	77		2				150	01	C		AV	R1	1	1	1	1															
213		5	5	5	5	5	77	77		5				150	01	C		AV	R1	1	1	1	1															
214		7	7	7	7	7	77	77		7				150	01	C		AV	R1	1	1	1	1															
215		9	9	9	9	9	77	77		9				150	01	C		AV	R1	1	1	1	1															
216		11	11	11	11	11	77	77		11				150	01	C		AV	R1	1	1	1	1															
217		4	4	4	4	4	77	77		4				150	01	C		AV	R1	1	1	1	1															
218		11	11	11	11	11	77	77		11				150	01	C		AV	R1	1	1	1	1															
219		6	6	6	6	6	77	77		6				150	01	C		AV	R1	1	1	1	1															
220		6	9	9	9	9	77	77		9				150	01	C		AV	R1	1	1	1	1															
221		6	6	6	6	6	77	77		6				150	01	C		AV	R1	1	1	1	1															
222		2	100	2	100	2	100	77	100	2	100		100	150	01	C		AV	R1	1	1	1	1															
223		2	2	2	2	2	77	77		2				150	01	C		AV	R1	1	1	1	1															
224		4	4	4	4	4	77	77		4				150	01	C		AV	R1	1	1	1	1															
225		11	11	11	11	11	77	77		11				150	01	C		AV	R1	1	1	1	1															
226		5	100	5	100	5	100	77	100	5	100		100	150	01	C		AV	R1	1	1	1	1															
227		6	100	6	100	6	100	77	100	6	100		100	150	01	C		AV	R1	1	1	1	1															
228		7	7	7	7	7	77	77		7				150	01	C		AV	R1	1	1	1	1															
229		5	5	5	5	5	77	77		5				150	01	C		AV	R1	1	1	1	1															
230		8	100	8	100	8	100	77	100	8	100		100	150	01	C		AV	R1	1	1	1	1															
231		9	9	9	9	9	77	77		9				150	01	C		AV	R1	1	1	1	1															
232		12	12	12	12	12	77	77		12				150	01	C		AV	R1	1	1	1	1															
233		14	14	14	14	14	77	77		14				150	01	C		AV	R1	1	1	1	1															
234		5	100	5	100	5	100	77	100	5	100		100	150	01	C		AV	R1	1	1	1	1															

**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	NBHD	Lot Model	Lot %Adj	Sq.Ft. Model	Sq.Ft. %Adj	Acre Model	Acre %Adj	Gross Model	Gross %Adj	Unit Model	Unit %Adj	Agri. Model	Agri. %Adj	Stand. Depth	Depr. Table	Default Grade	Default CDU	CDU Table	Cost Model	Land Code Model	GRM Flag	NBHD Group	Valuation Area
24	235	5	5	5	5	5	77			5				150 01	C	AV	R1	R1	1	1			
	236	5	5	5	77	5	77			5				150 01	C	AV	R1	R1	1	1			
	237	7	7	7	77	7	77			7				150 01	C	AV	R1	R1	1	1			
	238	7	7	7	77	7	77			7				150 01	C	AV	R1	R1	1	1			
	239	5	5	5	77	5	77			5				150 01	C	AV	R1	R1	1	1			
	240	5	5	5	77	5	77			5				150 01	C	AV	R1	R1	1	1			
	241	5	5	5	77	5	77			5				150 01	C	AV	R1	R1	1	1			
	242	3	3	3	77	3	77			3				150 01	C	AV	R1	R1	1	1			
	243					4								150 01	C	AV	R1	R1	1	1			
	244	8	8	8	77	8	77			8				150 01	C	AV	R1	R1	1	1			
	245	4	4	4	77	4	77			4				150 01	C	AV	R1	R1	1	1			
	246	9	100	9	100	9	100	77	100	9	100		100	150 01	C	AV	R1	R1	1	1			
	247	6	6	6	77	6	77			6				150 01	C	AV	R1	R1	1	1			
	248	6	6	6	77	6	77			6				150 01	C	AV	R1	R1	1	1			
	249	13	13	13	77	13	77			13				150 01	C	AV	R1	R1	1	1			
	250	17	17	17	77	17	77			17				150 01	C	AV	R1	R1	1	1			
	251	9	9	9	77	9	77			9				150 01	C	AV	R1	R1	1	1			
	252	9	9	9	77	9	77			9				150 01	C	AV	R1	R1	1	1			
	253	11	100	11	100	11	100	77	100	11	100		100	150 01	C	AV	R1	R1	1	1			
	254	12	12	12	77	12	77			12				150 01	C	AV	R1	R1	1	1			
	255	9	9	9	77	9	77			9				150 01	C	AV	R1	R1	1	1			
	256	5	5	5	77	5	77			5				150 01	C	AV	R1	R1	1	1			
	257	9	100	9	77	9	77			9				150 01	C	AV	R1	R1	1	1			
	258	9	9	9	77	9	77			9				150 01	C	AV	R1	R1	1	1			
	259	9	9	9	77	9	77			9				150 01	C	AV	R1	R1	1	1			
	260	9	9	9	77	9	77			9				150 01	C	AV	R1	R1	1	1			
	261	14	100	14	100	14	100	77	100	14	100		100	150 01	C	AV	R1	R1	1	1			
	262	8	100	8	100	8	100	77	100	8	100		100	150 01	C	AV	R1	R1	1	1			
	263	9	9	9	77	9	77			9				150 01	C	AV	R1	R1	1	1			
	264	17	17	17	77	17	77			17				150 01	C	AV	R1	R1	1	1			
	265	9	100	9	100	9	100	77	100	9	100		100	150 01	C	AV	R1	R1	1	1			
	266	10	100	10	100	10	100	77	100	10	100		100	150 01	C	AV	R1	R1	1	1			
	267	10	10	10	77	10	77			10				150 01	C	AV	R1	R1	1	1			
	268	13	13	13	77	13	77			13				150 01	C	AV	R1	R1	1	1			
	269	6	6	6	77	6	77			6				150 01	C	AV	R1	R1	1	1			
	270	5	100	5	100	5	100	77	100	5	100		100	150 01	C	AV	R1	R1	1	1			
	271	15	15	15	77	15	77			15				150 01	C	AV	R1	R1	1	1			
	272	7	7	7	77	7	77			7				150 01	C	AV	R1	R1	1	1			
	273	15	15	15	77	15	77			15				150 01	C	AV	R1	R1	1	1			

**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	Lot	Lot	Sq.Ft.	Sq.Ft.	Acre	Acre	Gross	Gross	Unit	Unit	Agri.	Agri.	Stand.	Depr.	Default	CDU	Table	Cost	Land	GRM	GRM	NBHD	Valuation
24	NBHD	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Depth	Table	Grade	CDU	Table	Model	Code	Flag	Group	Area
	274	11	11	11	11	77	77	11	11				150 01	C	AV	R1		1	1				
	275	7	7	7	7	77	77	7	7				150 01	C	AV	R1		1	1				
	276	7	7	7	7	77	77	7	7				150 01	C	AV	R1		1	1				
	277	6	6	6	6	77	77	6	6				150 01	C	AV	R1		1	1				
	278	19	19	19	19	77	77	19	19				150 01	C	AV	R1		1	1				
	279	11	11	11	11	77	77	11	11				150 01	C	AV	R1		1	1				
	280	12	12	12	12	77	77	12	12				150 01	C	AV	R1		1	1				
	281	6	100	6	100	77	100	6	100				150 01	C	AV	R1		1	1				
	282	13	13	13	13	77	77	13	13				150 01	C	AV	R1		1	1				
	283	7	100	7	100	77	100	7	100				150 01	C	AV	R1		1	1				
	284	13	13	13	13	77	77	13	13				150 01	C	AV	R1		1	1				
	285	7	7	7	7	77	77	7	7				150 01	C	AV	R1		1	1				
	286	11	11	11	11	77	77	11	11				150 01	C	AV	R1		1	1				
	287	17	17	17	17	77	77	17	17				150 01	C	AV	R1		1	1				
	288	6	6	6	6	77	77	6	6				150 01	C	AV	R1		1	1				
	289	9	9	9	9	77	77	9	9				150 01	C	AV	R1		1	1				
	290	8	8	8	8	77	77	8	8				150 01	C	AV	R1		1	1				
	291	6	6	6	6	77	77	6	6				150 01	C	AV	R1		1	1				
	292	12	12	12	12	77	77	12	12				150 01	C	AV	R1		1	1				
	293	15	15	15	15	77	77	15	15				150 01	C	AV	R1		1	1				
	294	15	15	15	15	77	77	15	15				150 01	C	AV	R1		1	1				
	295	7	7	7	7	77	77	7	7				150 01	C	AV	R1		1	1				
	296	9	9	9	9	77	77	9	9				150 01	C	AV	R1		1	1				
	297	10	16	16	16	77	77	16	16				150 01	C	AV	R1		1	1				
	298	10	16	16	16	77	77	16	16				150 01	C	AV	R1		1	1				
	299	9	9	9	9	77	77	9	9				150 01	C	AV	R1		1	1				
	300	12	12	12	12	77	77	12	12				150 01	C	AV	R1		1	1				
	301	9	9	9	9	77	77	9	9				150 01	C	AV	R1		1	1				
	302	2	2	2	2	77	77	2	2				150 01	C	AV	R1		1	1				
	303	11	11	11	11	77	77	11	11				150 01	C	AV	R1		1	1				
	304	7	7	7	7	77	77	7	7				150 01	C	AV	R1		1	1				
	305	13	13	13	13	77	77	13	13				150 01	C	AV	R1		1	1				
	306	14	14	14	14	77	77	14	14				150 01	C	AV	R1		1	1				
	307	13	13	13	13	77	77	13	13				150 01	C	AV	R1		1	1				
	308	13	13	13	13	77	77	13	13				150 01	C	AV	R1		1	1				
	309	11	11	11	11	77	77	11	11				150 01	C	AV	R1		1	1				
	310	15	15	15	15	77	77	15	15				150 01	C	AV	R1		1	1				
	311	15	15	15	15	77	77	15	15				150 01	C	AV	R1		1	1				
	312	4	4	4	4	77	77	4	4				150 01	C	AV	R1		1	1				

**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	Lot	Lot	Sq.Ft.	Sq.Ft.	Acre	Acre	Gross	Gross	Unit	Unit	Agri.	Agri.	Stand.	Depr.	Default	CDU	Table	Cost	Land	GRM	GRM	NBHD	Valuation
24	NBHD	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Depth	Table	Grade	CDU	Table	Model	Code	Flag	Group	Area
	313	11	11	11	11	77	77	11	11				150 01	C	AV	R1		1	1				
	314	7	7	7	7	77	77	7	7			150 01	C	AV	R1		1	1	1				
	315	12	12	12	12	77	77	12	12			150 01	C	AV	R1		1	1	1				
	316	12	12	12	12	77	77	12	12			150 01	C	AV	R1		1	1	1				
	317	12	12	12	12	77	77	12	12			150 01	C	AV	R1		1	1	1				
	318	7	7	7	7	77	77	7	7			150 01	C	AV	R1		1	1	1				
	319	11	11	11	11	77	77	11	11			150 01	C	AV	R1		1	1	1				
	320	10	10	10	10	77	77	10	10			150 01	C	AV	R1		1	1	1				
	321	9	9	9	9	77	77	9	9			150 01	C	AV	R1		1	1	1				
	322	13	13	13	13	77	77	13	13			150 01	C	AV	R1		1	1	1				
	323					102	102					150 01	C	AV	R1		1	1	1				
	324	9	9	9	9	77	77	9	9			150 01	C	AV	R1		1	1	1				
	325	5	5	5	5	77	77	5	5			150 01	C	AV	R1		1	1	1				
	326	2	2	2	2	77	77	2	2			150 01	C	AV	R1		1	1	1				
	327	4	4	4	4	77	77	4	4			150 01	C	AV	R1		1	1	1				
	328	9	9	9	9	77	77	9	9			150 01	C	AV	R1		1	1	1				
	329	9	9	9	9	77	77	9	9			150 01	C	AV	R1		1	1	1				
	330	12	12	12	12	77	77	12	12			150 01	C	AV	R1		1	1	1				
	331	12	12	12	12	77	77	12	12			150 01	C	AV	R1		1	1	1				
	332	5	5	5	5	77	77	5	5			150 01	C	AV	R1		1	1	1				
	333	5	5	5	5	77	77	5	5			150 01	C	AV	R1		1	1	1				
	334	16	100	16	100	77	100	16	100		100	150 01	C	AV	R1		1	1	1				
	335	14	14	14	14	77	77	14	14			150 01	C	AV	R1		1	1	1				
	336	8	8	8	8	77	77	8	8			150 01	C	AV	R1		1	1	1				
	337	13	100	13	100	77	100	13	100		100	150 01	C	AV	R1		1	1	1				
	338	6	6	6	6	77	77	6	6			150 01	C	AV	R1		1	1	1				
	339	15	15	15	15	77	77	15	15			150 01	C	AV	R1		1	1	1				
	340	15	15	15	15	77	77	15	15			150 01	C	AV	R1		1	1	1				
	341	12	12	12	12	77	77	12	12			150 01	C	AV	R1		1	1	1				
	342	11	11	11	11	77	77	11	11			150 01	C	AV	R1		1	1	1				
	343	13	13	13	13	77	77	13	13			150 01	C	AV	R1		1	1	1				
	344	13	13	13	13	77	77	13	13			150 01	C	AV	R1		1	1	1				
	345	5	5	5	5	77	77	5	5			150 01	C	AV	R1		1	1	1				
	346	5	5	5	5	77	77	5	5			150 01	C	AV	R1		1	1	1				
	347	11	11	11	11	77	77	11	11			150 01	C	AV	R1		1	1	1				
	348	11	100	11	100	77	100	11	100		100	150 01	C	AV	R1		1	1	1				
	349	11	11	11	11	77	77	11	11			150 01	C	AV	R1		1	1	1				
	350	11	11	11	11	77	77	11	11			150 01	C	AV	R1		1	1	1				
	351	11	11	11	11	77	77	11	11			150 01	C	AV	R1		1	1	1				

**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	Lot		Sq.Ft.		Acre		Gross		Unit		Agri.		Stand.		Depr.		Default		CDU		Cost		Land Code		GRM		NBHD		Valuation	
24	NBHD	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Depth	Table	Grade	CDU	Table	Model	Model	Model	Model	Model	Model	Model	Flag	Group	Area	Area	
352	11	11	11	11	11	11	77	77	11	11			150 01	C	AV	R1	1	1	1	1	1	1	1	1						
353	17	17	17	17	17	17	77	77	17	17			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
354	9	9	9	9	9	9	77	77	9	9			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
355	11	11	11	11	11	11	77	77	11	11			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
356	6	6	6	6	6	6	77	77	6	6			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
357	9	9	9	9	9	9	77	77	9	9			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
358	7	7	7	7	7	7	77	77	7	7			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
359	5	5	5	5	5	5	77	77	5	5			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
360	5	5	5	5	5	5	77	77	5	5			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
361	5	100	5	100	5	100	77	100	5	100		100	150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
362	5	100	5	100	5	100	77	100	5	100		100	150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
363	5	5	5	5	5	5	77	77	5	5			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
364	5	100	5	100	5	100	77	100	5	100		100	150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
365	9	9	9	9	9	9	77	77	9	9			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
366	10	10	10	10	10	10	77	77	10	10			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
367	11	100	11	100	11	100	77	100	11	100		100	150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
368	11	11	11	11	11	11	77	77	11	11			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
369	13	13	13	13	13	13	77	77	13	13			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
370	7	7	7	7	7	7	77	77	7	7			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
371	13	100	13	100	13	100	77	100	13	100		100	150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
372	9	9	9	9	9	9	77	77	9	9			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
373	12	12	12	12	12	12	77	77	12	12			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
374	17	100	17	100	17	100	77	100	17	100		100	150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
375	16	16	16	16	16	16	77	77	16	16			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
376	13	13	13	13	13	13	77	77	13	13			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
377	14	100	14	100	14	100	77	100	14	100		100	150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
378	5	5	5	5	5	5	77	77	5	5			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
379	5	100	5	100	5	100	77	100	5	100		100	150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
380	5	5	5	5	5	5	77	77	5	5			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
381	11	11	11	11	11	11	77	77	11	11			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
382	11	100	11	100	11	100	77	100	11	100		100	150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
383	9	9	9	9	9	9	77	77	9	9			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
384	9	100	9	100	9	100	77	100	9	100		100	150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
385	13	13	13	13	13	13	77	77	13	13			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
386	8	8	8	8	8	8	77	77	8	8			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
387	7	100	7	100	7	100	77	100	7	100		100	150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
388	7	7	7	7	7	7	77	77	7	7			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
389	20	20	20	20	20	20	77	77	20	20			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					
390	15	15	15	15	15	15	77	77	15	15			150 01	C	AV	R1	1	1	1	1	1	1	1	1	1					

**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	Lot		Sq.Ft.		Acre		Gross		Unit		Agri.		Stand.		Depr.		Default		CDU		Table		Cost		Land Code		GRM		NBHD		Valuation											
24	NBHD	Model	%Adj	Sq.Ft.	%Adj	Sq.Ft.	%Adj	Acre	%Adj	Model	%Adj	Gross	%Adj	Model	%Adj	Unit	%Adj	Model	%Adj	Agri.	%Adj	Model	%Adj	Depth	Table	Grade	CDU	Table	Model	Cost	Model	Code	Model	Flag	Group	Area						
	391	15	100	15	100	15	100	77	100	15	100			100	150	01	C	AV	R1			1	1																			
	392	13		13		13		77		13		77			150	01	C	AV	R1			1	1																			
	393	13		10		10		77		10		77			150	01	C	AV	R1			1	1																			
	394	11		11		11		77		11		77			150	01	C	AV	R1			1	1																			
	395	5	100	5	100	5	100	77	100	5	100	77	100	100	150	01	C	AV	R1			1	1																			
	396	17	100	17	100	17	100	77	100	17	100	77	100	100	150	01	C	AV	R1			1	1																			
	397	11		11		11		77		11		77			150	01	C	AV	R1			1	1																			
	398	13	100	13	100	13	100	77	100	13	100	77	100	100	150	01	C	AV	R1			1	1																			
	399	9		9		9		77		9		77			150	01	C	AV	R1			1	1																			
	400	7		7		7		77		7		77			150	01	C	AV	R1			1	1																			
	401	9	100	9	100	9	100	77	100	9	100	77	100	100	150	01	C	AV	R1			1	1																			
	402	12		12		12		77		12		77			150	01	C	AV	R1			1	1																			
	403	11		11		11		77		11		77			150	01	C	AV	R1			1	1																			
	404	9		9		9		77		9		77			150	01	C	AV	R1			1	1																			
	405	9		9		9		77		9		77			150	01	C	AV	R1			1	1																			
	406	11	100	9	100	9	100	77	100	9	100	77	100	100	150	01	C	AV	R1			1	1																			
	407	9		9		9		77		9		77			150	01	C	AV	R1			1	1																			
	408	8		9		9		77		9		77			150	01	C	AV	R1			1	1																			
	409	6	100					77	100	9	100	77	100	100	150	01	C	AV	R1			1	1																			
	410	10		10		10		77		10		77			150	01	C	AV	R1			1	1																			
	411	5		5		5		77		5		77			150	01	C	AV	R1			1	1																			
	412	8		8		8		77		8		77			150	01	C	AV	R1			1	1																			
	413	11		11		11		77		11		77			150	01	C	AV	R1			1	1																			
	414	5	100	5	100	5	100	77	100	5	100	77	100	100	150	01	C	AV	R1			1	1																			
	415	4		4		4		77		4		77			150	01	C	AV	R1			1	1																			
	416	6	100	6	100	6	100	77	100	6	100	77	100	100	150	01	C	AV	R1			1	1																			
	417	4		4		4		77		4		77			150	01	C	AV	R1			1	1																			
	418	11		11		11		77		11		77			150	01	C	AV	R1			1	1																			
	419														150	01	C	AV	R1			1	1																			
	420	11	100	11	100	11	100	77	100	11	100	77	100	100	150	01	C	AV	R1			1	1																			
	421	7		7		7		77		7		77			150	01	C	AV	R1			1	1																			
	422	11		11		11		77		11		77			150	01	C	AV	R1			1	1																			
	423	11		11		11		77		11		77			150	01	C	AV	R1			1	1																			
	424	11		11		11		77		11		77			150	01	C	AV	R1			1	1																			
	425	7		7		7		77		7		77			150	01	C	AV	R1			1	1																			
	426	13		13		13		77		13		77			150	01	C	AV	R1			1	1																			
	427	12		12		12		77		12		77			150	01	C	AV	R1			1	1																			
	428	9		9		9		77		9		77			150	01	C	AV	R1			1	1																			
	429	7		7		7		77		7		77			150	01	C	AV	R1			1	1																			

**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	Lot	Lot	Sq.Ft.	Sq.Ft.	Acre	Acre	Gross	Gross	Unit	Unit	Agri.	Agri.	Stand.	Depr.	Default	Default	CDU	Table	Cost	Land	GRM	GRM	NBHD	Valuation
24	NBHD	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Depth	Table	Grade	CDU	Table	Model	Code	Flag	Flag	Group	Area
	430	6	6	6	6	77	77	6	6				150 01	C	AV	AV	R1	1	1	1				
	431	6	6	6	6	77	77	6	6				150 01	C	AV	AV	R1	1	1	1				
	432	5	5	5	5	77	77	5	5				150 01	C	AV	AV	R1	1	1	1				
	433	12	12	12	12	77	77	12	12				150 01	C	AV	AV	R1	1	1	1				
	434	6	6	6	6	77	77	6	6				150 01	C	AV	AV	R1	1	1	1				
	435	13	13	13	13	77	77	13	13				150 01	C	AV	AV	R1	1	1	1				
	436	11	11	11	11	77	77	11	11				150 01	C	AV	AV	R1	1	1	1				
	437	13	13	13	13	77	77	13	13				150 01	C	AV	AV	R1	1	1	1				
	438	9	9	9	9	77	77	9	9				150 01	C	AV	AV	R1	1	1	1				
	439	12	15	15	15	77	77	15	15				150 01	C	AV	AV	R1	1	1	1				
	440	6	6	6	6	77	77	6	6				150 01	C	AV	AV	R1	1	1	1				
	441	6	6	6	6	77	77	6	6				150 01	C	AV	AV	R1	1	1	1				
	442	6	6	6	6	77	77	6	6				150 01	C	AV	AV	R1	1	1	1				
	443	6	6	6	6	77	77	6	6				150 01	C	AV	AV	R1	1	1	1				
	444	16	16	16	16	77	77	16	16				150 01	C	AV	AV	R1	1	1	1				
	445	7	7	7	7	77	77	7	7				150 01	C	AV	AV	R1	1	1	1				
	446	11	11	11	11	77	77	11	11				150 01	C	AV	AV	R1	1	1	1				
	447	7	7	7	7	77	77	7	7				150 01	C	AV	AV	R1	1	1	1				
	448	103			103	103	103						150 01	C	AV	AV	R1	1	1	1				
	449	11	23	23	23	77	77	23	23				150 01	C	AV	AV	R1	1	1	1				
	450	9	9	9	9	77	77	9	9				150 01	C	AV	AV	R1	1	1	1				
	451	11	11	11	11	77	77	11	11				150 01	C	AV	AV	R1	1	1	1				
	452	11	11	11	11	77	77	11	11				150 01	C	AV	AV	R1	1	1	1				
	453	11	11	11	11	77	77	11	11				150 01	C	AV	AV	R1	1	1	1				
	454	11	11	11	11	77	77	11	11				150 01	C	AV	AV	R1	1	1	1				
	455	20	20	20	20	77	77	20	20				150 01	C	AV	AV	R1	1	1	1				
	456	17	17	17	17	77	77	17	17				150 01	C	AV	AV	R1	1	1	1				
	457	16	16	16	16	77	77	16	16				150 01	C	AV	AV	R1	1	1	1				
	458	9	100	9	100	77	100	9	100			100	150 01	C	AV	AV	R1	1	1	1				
	459	17	17	17	17	77	77	17	17				150 01	C	AV	AV	R1	1	1	1				
	460	15	15	15	15	77	77	15	15				150 01	C	AV	AV	R1	1	1	1				
	461	14	14	14	14	77	77	14	14				150 01	C	AV	AV	R1	1	1	1				
	462	12	12	12	12	77	77	12	12				150 01	C	AV	AV	R1	1	1	1				
	463	13	13	13	13	77	77	13	13				150 01	C	AV	AV	R1	1	1	1				
	464	21	21	21	21	77	77	21	21				150 01	C	AV	AV	R1	1	1	1				
	465	18	18	18	18	77	77	18	18				150 01	C	AV	AV	R1	1	1	1				
	466	24	24	24	24	77	77	24	24				150 01	C	AV	AV	R1	1	1	1				
	467	14	14	14	14	77	77	14	14				150 01	C	AV	AV	R1	1	1	1				
	468	15	15	15	15	77	77	15	15				150 01	C	AV	AV	R1	1	1	1				

**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	Lot NBHD	Lot Model	Sq.Ft. %Adj	Sq.Ft. Model	Acre %Adj	Acre Model	Gross %Adj	Gross Model	Unit %Adj	Unit Model	Agri. %Adj	Agri. Model	Stand. Depth	Depr. Table	Default Grade	Default CDU	CDU Table	Cost Model	Land Code Model	GRM Flag	NBHD Group	Valuation Area
24	469	13	13	13	13	13	77	77	13	13			150 01	C	C	AV	R1	1	1			
	470	11	11	11	11	11	77	77	11	11			150 01	C	C	AV	R1	1	1			
	472	17	17	17	17	17	77	77	17	17			150 01	C	C	AV	R1	1	1			
	473	14	14	14	14	14	77	77	14	14			150 01	C	C	AV	R1	1	1			
	474	11	11	11	11	11	77	77	11	11			150 01	C	C	AV	R1	1	1			
	475	18	18	18	18	18	77	77	18	18			150 01	C	C	AV	R1	1	1			
	476	23	23	23	23	23	77	77	23	23			150 01	C	C	AV	R1	1	1			
	477	11	11	11	11	11	77	77	11	11			150 01	C	C	AV	R1	1	1			
	478	15	15	15	15	15	77	77	15	15			150 01	C	C	AV	R1	1	1			
	479	17	17	17	17	17	77	77	17	17			150 01	C	C	AV	R1	1	1			
	480	17	17	17	17	17	77	77	17	17			150 01	C	C	AV	R1	1	1			
	481	13	13	13	13	13	77	77	13	13			150 01	C	C	AV	R1	1	1			
	482	6	6	6	6	6	77	77	6	6			150 01	C	C	AV	R1	1	1			
	483	23	11	11	23	23	77	77					150 01	C	C	AV	R1	1	1			
	484	11	11	11	11	11	77	77	11	11			150 01	C	C	AV	R1	1	1			
	485	16	16	16	16	16	77	77	16	16			150 01	C	C	AV	R1	1	1			
	486	11	11	11	11	11	77	77	11	11			150 01	C	C	AV	R1	1	1			
	487	11	11	11	11	11	77	77	11	11			150 01	C	C	AV	R1	1	1			
	488	11	11	11	11	11	77	77	11	11			150 01	C	C	AV	R1	1	1			
	489	14	14	14	14	14	77	77	14	14			150 01	C	C	AV	R1	1	1			
	490	16	16	16	16	16	77	77	16	16			150 01	C	C	AV	R1	1	1			
	491	11	11	11	11	11	77	77	11	11			150 01	C	C	AV	R1	1	1			
	492	11	11	11	11	11	77	77	11	11			150 01	C	C	AV	R1	1	1			
	493	23	23	23	23	23	77	77	23	23			150 01	C	C	AV	R1	1	1			
	494	11	100	11	100	11	77	100	11	100			150 01	C	C	AV	R1	1	1			
	495	11	11	11	11	11	77	77	11	11			150 01	C	C	AV	R1	1	1			
	496	10	10	10	10	10	77	77	10	10			150 01	C	C	AV	R1	1	1			
	497	11	11	11	11	11	77	77	11	11			150 01	C	C	AV	R1	1	1			
	498	11	11	11	11	11	77	77	11	11			150 01	C	C	AV	R1	1	1			
	499	10	10	10	10	10	77	77	10	10			150 01	C	C	AV	R1	1	1			
	500	17	17	17	17	17	77	77	17	17			150 01	C	C	AV	R1	1	1			
	502	8	8	8	8	8	77	77	8	8			150 01	C	C	AV	R1	1	1			
	503	11	11	11	11	11	77	77	11	11			150 01	C	C	AV	R1	1	1			
	504	24	24	24	24	24	77	77	24	24			150 01	C	C	AV	R1	1	1			
	505	24	24	24	24	24	77	77	24	24			150 01	C	C	AV	R1	1	1			
	506	12	12	12	12	12	77	77	12	12			150 01	C	C	AV	R1	1	1			
	507	16	16	16	16	16	77	77	16	16			150 01	C	C	AV	R1	1	1			
	508	22	22	22	22	22	77	77	22	22			150 01	C	C	AV	R1	1	1			
	509	24	24	24	24	24	77	77	24	24			150 01	C	C	AV	R1	1	1			

**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	Lot NBHD	Lot Model	Sq.Ft. %Adj	Sq.Ft. Model	Acre %Adj	Acre Model	Gross %Adj	Gross Model	Unit %Adj	Unit Model	Agri. %Adj	Agri. Model	Stand. Depth	Depr. Table	Default Grade	Default CDU	CDU Table	Cost Model	Land Code Model	GRM Flag	GRM Flag	NBHD Group	Valuation Area
24	510	5	5	5	5	5	77	77	5	5			150 01	C	AV	AV	R1	1	1				
	511	23	23	23	23	23	77	77	23	23			150 01	C	AV	AV	R1	1	1				
	512				23	23							150 01	C	AV	AV	R1	1	1				
	513	22	22	22	22	22	77	77	22	22			150 01	C	AV	AV	R1	1	1				
	514	22	22	22	22	22	77	77	22	22			150 01	C	AV	AV	R1	1	1				
	515	11	11	11	11	11	77	77	11	11			150 01	C	AV	AV	R1	1	1				
	516	16	100	16	100	16	77	100	16	100			150 01	C	AV	AV	R1	1	1				
	517	5	5	5	5	5	77	77	5	5			150 01	C	AV	AV	R1	1	1				
	518	15	15	15	15	15	77	77	15	15			150 01	C	AV	AV	R1	1	1				
	519	11	11	11	11	11	77	77	11	11			150 01	C	AV	AV	R1	1	1				
	520	12	12	12	12	12	77	77	12	12			150 01	C	AV	AV	R1	1	1				
	521	18	18	18	18	18	77	77	18	18			150 01	C	AV	AV	R1	1	1				
	522	14	14	14	14	14	77	77	14	14			150 01	C	AV	AV	R1	1	1				
	523	13	13	13	13	13	77	77	13	13			150 01	C	AV	AV	R1	1	1				
	524	17	17	17	17	17	77	77	17	17			150 01	C	AV	AV	R1	1	1				
	525	24	24	24	24	24	77	77	24	24			150 01	C	AV	AV	R1	1	1				
	526	22	22	22	22	22	77	77	22	22			150 01	C	AV	AV	R1	1	1				
	527	11	11	11	11	11	77	77	11	11			150 01	C	AV	AV	R1	1	1				
	528	11	11	11	11	11	77	77	11	11			150 01	C	AV	AV	R1	1	1				
	529	11	11	11	11	11	77	77	11	11			150 01	C	AV	AV	R1	1	1				
	530	9	9	9	9	9	77	77	9	9			150 01	C	AV	AV	R1	1	1				
	531	11	11	11	11	11	77	77	11	11			150 01	C	AV	AV	R1	1	1				
	532	11	11	11	11	11	77	77	11	11			150 01	C	AV	AV	R1	1	1				
	533	4	4	4	4	4	77	77	4	4			150 01	C	AV	AV	R1	1	1				
	534	17			17	17	77	77					150 01	C	AV	AV	R1	1	1				
	535	10	10	10	10	10	77	77	10	10			150 01	C	AV	AV	R1	1	1				
	536	9	18	18	18	18	77	77	18	18			150 01	C	AV	AV	R1	1	1				
	537	15	15	15	15	15	77	77	15	15			150 01	C	AV	AV	R1	1	1				
	538	9	9	9	9	9	77	77	9	9			150 01	C	AV	AV	R1	1	1				
	539	6	6	6	6	6	77	77	6	6			150 01	C	AV	AV	R1	1	1				
	540	18	18	18	18	18	77	77	18	18			150 01	C	AV	AV	R1	1	1				
	541	14	14	14	14	14	77	77	14	14			150 01	C	AV	AV	R1	1	1				
	542	14	14	14	14	14	77	77	14	14			150 01	C	AV	AV	R1	1	1				
	543	7	7	7	7	7	77	77	7	7			150 01	C	AV	AV	R1	1	1				
	544	17	17	17	17	17	77	77	17	17			150 01	C	AV	AV	R1	1	1				
	545	15	100	15	100	15	77	100	15	100			150 01	C	AV	AV	R1	1	1				
	546	19	19	19	19	19	77	77	19	19			150 01	C	AV	AV	R1	1	1				
	547	16	16	16	16	16	77	77	16	16			150 01	C	AV	AV	R1	1	1				
	548	7	7	7	7	7	77	77	7	7			150 01	C	AV	AV	R1	1	1				

**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	Lot	Lot	Sq.Ft.	Sq.Ft.	Acre	Acre	Gross	Gross	Unit	Unit	Agri.	Agri.	Stand.	Depr.	Default	CDU	Table	Cost	Land	GRM	GRM	NBHD	Valuation
24	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Depth	Table	Grade	CDU	Table	Model	Code	Flag	Group	Area	
	549	18	18	18	18	77	77	18	18				150 01	C	AV	R1	1	1					
	550	20	20	20	20	77	77	20	20				150 01	C	AV	R1	1	1					
	551					104	104						150 01	C	AV	R1	1	1					
	552	21	21	21	21	77	77	21	21				150 01	C	AV	R1	1	1					
	553					104	104						150 01	C	AV	R1	1	1					
	554					104	104						150 01	C	AV	R1	1	1					
	555	11	11	11	11	77	77	11	11				150 01	C	AV	R1	1	1					
	556	11	11	11	11	77	77	11	11				150 01	C	AV	R1	1	1					
	557	13	13	13	13	77	77	13	13				150 01	C	AV	R1	1	1					
	558	14	14	14	14	77	77	14	14				150 01	C	AV	R1	1	1					
	559	17	17	17	17	77	77	17	17				150 01	C	AV	R1	1	1					
	560	13	13	13	13	77	77	13	13				150 01	C	AV	R1	1	1					
	561	9	9	9	9	77	77	9	9				150 01	C	AV	R1	1	1					
	562	9	9	9	9	77	77	9	9				150 01	C	AV	R1	1	1					
	563	9	9	9	9	77	77	9	9				150 01	C	AV	R1	1	1					
	564	18	18	18	18	77	77	18	18				150 01	C	AV	R1	1	1					
	565	18	18	18	18	77	77	18	18				150 01	C	AV	R1	1	1					
	566	16	16	16	16	77	77	16	16				150 01	C	AV	R1	1	1					
	567	12	12	12	12	77	77	12	12				150 01	C	AV	R1	1	1					
	568	18	18	18	18	77	77	18	18				150 01	C	AV	R1	1	1					
	569	14	14	14	14	77	77	14	14				150 01	C	AV	R1	1	1					
	570	11	11	11	11	77	77	11	11				150 01	C	AV	R1	1	1					
	571	16	16	16	16	77	77	16	16				150 01	C	AV	R1	1	1					
	572	11	11	11	11	77	77	11	11				150 01	C	AV	R1	1	1					
	573	13	13	13	13	77	77	13	13				150 01	C	AV	R1	1	1					
	574	8	8	8	8	77	77	8	8				150 01	C	AV	R1	1	1					
	575	9	9	9	9	77	77	9	9				150 01	C	AV	R1	1	1					
	576	9	9	9	9	77	77	9	9				150 01	C	AV	R1	1	1					
	577	10	10	10	10	77	77	10	10				150 01	C	AV	R1	1	1					
	578	12	12	12	12	77	77	12	12				150 01	C	AV	R1	1	1					
	579	10	10	10	10	77	77	10	10				150 01	C	AV	R1	1	1					
	580	11	11	11	11	77	77	11	11				150 01	C	AV	R1	1	1					
	581	11	11	11	11	77	77	11	11				150 01	C	AV	R1	1	1					
	582	16	16	16	16	77	77	16	16				150 01	C	AV	R1	1	1					
	583					105	105						150 01	C	AV	R1	1	1					
	584					106	106						150 01	C	AV	R1	1	1					
	585	12	12	12	12	77	77	12	12				150 01	C	AV	R1	1	1					
	586	15	15	15	15	77	77	15	15				150 01	C	AV	R1	1	1					
	587	22	22	22	22	77	77	22	22				150 01	C	AV	R1	1	1					

**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	Lot	Lot	Sq.Ft.	Sq.Ft.	Acre	Acre	Gross	Gross	Unit	Unit	Agri.	Agri.	Stand.	Depr.	Default	Default	CDU	Table	Cost	Land	GRM	GRM	NBHD	Valuation
24	NBHD	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Depth	Table	Grade	CDU	Table	Model	Code	Flag	Group	Area	
	588	23			23		77						150 01	C	AV		R1		1	1				
	589	77			77		106						150 01	C	AV		R1		1	1				
	590	18	18		18		77		18			150 01	C	AV		R1		1	1					
	591	24	24		24		77		24			150 01	C	AV		R1		1	1					
	592	17	17		17		77		17			150 01	C	AV		R1		1	1					
	593	14	14		14		77		14			150 01	C	AV		R1		1	1					
	594	18	18		18		77		18			150 01	C	AV		R1		1	1					
	596	13	13	100	13	100	77	100	13	100		150 01	C	AV		R1		1	1					
	597	11	11		11		77		11			150 01	C	AV		R1		1	1					
	598	11	11		11		77		11			150 01	C	AV		R1		1	1					
	600	7	7		7		77		7			150 01	C	AV		R1		1	1					
	601	6	6		6		77		6			150 01	C	AV		R1		1	1					
	602	15			15		77					150 01	C	AV		R1		1	1					
	603	13	13		13		77		13			150 01	C	AV		R1		1	1					
	604	13	13		13		77		13			150 01	C	AV		R1		1	1					
	605	9	9		9		77		9			150 01	C	AV		R1		1	1					
	606	9	9		9		77		9			150 01	C	AV		R1		1	1					
	607	3			3		77					150 01	C	AV		R1		1	1					
	608	6	6		6		77		6			150 01	C	AV		R1		1	1					
	609	18	18		18		77		18			150 01	C	AV		R1		1	1					
	610	16	16		16		77		16			150 01	C	AV		R1		1	1					
	612	11	11		11		77		11			150 01	C	AV		R1		1	1					
	613	5	5		5		77		5			150 01	C	AV		R1		1	1					
	614	4			4		77					150 01	C	AV		R1		1	1					
	615	7	7		7		77		7			150 01	C	AV		R1		1	1					
	616	5	5		5		77		5			150 01	C	AV		R1		1	1					
	617	5	100	5	100	100	77	100	5	100		150 01	C	AV		R1		1	1					
	618	4	4		4		77		4			150 01	C	AV		R1		1	1					
	619	5	5		5		77		5			150 01	C	AV		R1		1	1					
	620	5	5		5		77		5			150 01	C	AV		R1		1	1					
	621	15			15		77					150 01	C	AV		R1		1	1					
	622	6	6		6		77		6			150 01	C	AV		R1		1	1					
	623	4	4		4		77		4			150 01	C	AV		R1		1	1					
	624	5	5		5		77		5			150 01	C	AV		R1		1	1					
	625	7	7		7		77		7			150 01	C	AV		R1		1	1					
	626	12	12		12		77		12			150 01	C	AV		R1		1	1					
	627	5	5		5		77		5			150 01	C	AV		R1		1	1					
	628	5	5		5		77		5			150 01	C	AV		R1		1	1					
	629	17	17		17		77		17			150 01	C	AV		R1		1	1					

**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	Lot	Lot	Sq.Ft.	Sq.Ft.	Acre	Acre	Gross	Gross	Unit	Unit	Agri.	Agri.	Stand.	Depr.	Default	CDU	Table	Cost	Land	GRM	GRM	NBHD	Valuation
24	NBHD	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Model	%Adj	Depth	Table	Grade	CDU	Table	Model	Code	Flag	Group	Area
630	15	15	15	15	15	77	77	15	15				150 01	C	AV	R1		1	1				
631	11	11	11	11	11	77	77	11	11				150 01	C	AV	R1		1	1				
632	19	19	19	19	19	77	77	19	19				150 01	C	AV	R1		1	1				
633	7	7	7	7	7	77	77	7	7				150 01	C	AV	R1		1	1				
634	6	6	6	6	6	77	77	6	6				150 01	C	AV	R1		1	1				
635	14	14	14	14	14	77	77	14	14				150 01	C	AV	R1		1	1				
636	7	7	7	7	7	77	77	7	7				150 01	C	AV	R1		1	1				
637	5	5	5	5	5	77	77	5	5				150 01	C	AV	R1		1	1				
638	15	15	15	15	15	77	77	15	15				150 01	C	AV	R1		1	1				
639	7	7	7	7	7	77	77	7	7				150 01	C	AV	R1		1	1				
640	6	6	6	6	6	77	77	6	6				150 01	C	AV	R1		1	1				
641	6	6	6	6	6	77	77	6	6				150 01	C	AV	R1		1	1				
642	14	14	14	14	14	77	77	14	14				150 01	C	AV	R1		1	1				
643	14	14	14	14	14	77	77	14	14				150 01	C	AV	R1		1	1				
644	15	15	15	15	15	77	77	15	15				150 01	C	AV	R1		1	1				
645	5	5	5	5	5	77	77	5	5				150 01	C	AV	R1		1	1				
646	5	5	5	5	5	77	77	5	5				150 01	C	AV	R1		1	1				
647	6	6	6	6	6	77	77	6	6				150 01	C	AV	R1		1	1				
649	13	13	13	13	13	77	77	13	13				150 01	C	AV	R1		1	1				
650	13	13	13	13	13	77	77	13	13				150 01	C	AV	R1		1	1				
651	4	4	4	4	4	77	77	4	4				150 01	C	AV	R1		1	1				
652	6	6	6	6	6	77	77	6	6				150 01	C	AV	R1		1	1				
653	14	14	14	14	14	77	77	14	14				150 01	C	AV	R1		1	1				
654	4	4	4	4	4	77	77	4	4				150 01	C	AV	R1		1	1				
655	5	5	5	5	5	77	77	5	5				150 01	C	AV	R1		1	1				
656	11	11	11	11	11	77	77	11	11				150 01	C	AV	R1		1	1				
657	5	5	5	5	5	77	77	5	5				150 01	C	AV	R1		1	1				
658	11	11	11	11	11	77	77	11	11				150 01	C	AV	R1		1	1				
659	5	5	5	5	5	77	77	5	5				150 01	C	AV	R1		1	1				
660	8	8	8	8	8	77	77	8	8				150 01	C	AV	R1		1	1				
661	4	4	4	4	4	77	77	4	4				150 01	C	AV	R1		1	1				
662	9	9	9	9	9	77	77	9	9				150 01	C	AV	R1		1	1				
663	9	9	9	9	9	77	77	9	9				150 01	C	AV	R1		1	1				
664	7	7	7	7	7	77	77	7	7				150 01	C	AV	R1		1	1				
665	9	9	9	9	9	77	77	9	9				150 01	C	AV	R1		1	1				
666	12	12	12	12	12	77	77	12	12				150 01	C	AV	R1		1	1				
667	4	4	4	4	4	77	77	4	4				150 01	C	AV	R1		1	1				
668	4	4	4	4	4	77	77	4	4				150 01	C	AV	R1		1	1				
669	6	6	6	6	6	77	77	6	6				150 01	C	AV	R1		1	1				



**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	Lot NBHD	Lot Model	Sq.Ft. %Adj	Sq.Ft. Model	Acre %Adj	Acre Model	Gross %Adj	Gross Model	Unit %Adj	Unit Model	Agri. %Adj	Agri. Model	Stand. Depth	Depr. Table	Default Grade	Default CDU	CDU Table	Cost Model	Land Code Model	GRM Flag	NBHD Group	Valuation Area
24	709	12	12	12	12	12	77	77	12	12			150 01	C	C	AV	R1	1	1			
	711	7	7	7	7	7	77	77	7	7			150 01	C	C	AV	R1	1	1			
	712	15	15	15	15	15	77	77	15	15			150 01	C	C	AV	R1	1	1			
	713	9	9	9	9	9	77	77	9	9			150 01	C	C	AV	R1	1	1			
	714	5	5	5	5	5	77	77	5	5			150 01	C	C	AV	R1	1	1			
	715	4	4	4	4	4	77	77	4	4			150 01	C	C	AV	R1	1	1			
	716	18	18	18	18	18	77	77	18	18			150 01	C	C	AV	R1	1	1			
	717	7	7	7	7	7	77	77	7	7			150 01	C	C	AV	R1	1	1			
	718	9	9	9	9	9	77	77	9	9			150 01	C	C	AV	R1	1	1			
	719	5	5	5	5	5	77	77	5	5			150 01	C	C	AV	R1	1	1			
	720	6	6	6	6	6	77	77	6	6			150 01	C	C	AV	R1	1	1			
	721	12	12	12	12	12	77	77	12	12			150 01	C	C	AV	R1	1	1			
	722	13	13	13	13	13	77	77	13	13			150 01	C	C	AV	R1	1	1			
	723	24	24	24	24	24	77	77	24	24			150 01	C	C	AV	R1	1	1			
	724	9	9	9	9	9	77	77	9	9			150 01	C	C	AV	R1	1	1			
	725	16	16	16	16	16	77	77	16	16			150 01	C	C	AV	R1	1	1			
	726	9	9	9	9	9	77	77	9	9			150 01	C	C	AV	R1	1	1			
	727	15	15	15	15	15	77	77	15	15			150 01	C	C	AV	R1	1	1			
	728	13	13	13	13	13	77	77	13	13			150 01	C	C	AV	R1	1	1			
	729	14	14	14	14	14	77	77	14	14			150 01	C	C	AV	R1	1	1			
	730	24	24	24	24	24	77	77	24	24			150 01	C	C	AV	R1	1	1			
	731	15	15	15	15	15	77	77	15	15			150 01	C	C	AV	R1	1	1			
	732	18	18	18	18	18	77	77	18	18			150 01	C	C	AV	R1	1	1			
	733	11	11	11	11	11	77	77	11	11			150 01	C	C	AV	R1	1	1			
	734	15	15	15	15	15	77	77	15	15			150 01	C	C	AV	R1	1	1			
	735	21	21	21	21	21	77	77	21	21			150 01	C	C	AV	R1	1	1			
	736	5	5	5	5	5	77	77	5	5			150 01	C	C	AV	R1	1	1			
	737	14	14	14	14	14	77	77	14	14			150 01	C	C	AV	R1	1	1			
	738	13	13	13	13	13	77	77	13	13			150 01	C	C	AV	R1	1	1			
	739	5	5	5	5	5	77	77	5	5			150 01	C	C	AV	R1	1	1			
	740	11	11	11	11	11	77	77	11	11			150 01	C	C	AV	R1	1	1			
	741	7	7	7	7	7	77	77	7	7			150 01	C	C	AV	R1	1	1			
	742	6	6	6	6	6	77	77	6	6			150 01	C	C	AV	R1	1	1			
	743	14	14	14	14	14	77	77	14	14			150 01	C	C	AV	R1	1	1			
	744	12	12	12	12	12	77	77	12	12			150 01	C	C	AV	R1	1	1			
	745	10	10	10	10	10	77	77	10	10			150 01	C	C	AV	R1	1	1			
	746	16	16	16	16	16	77	77	16	16			150 01	C	C	AV	R1	1	1			
	747	16	16	16	16	16	77	77	16	16			150 01	C	C	AV	R1	1	1			
	748	16	16	16	16	16	77	77	16	16			150 01	C	C	AV	R1	1	1			

**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	Lot NBHD	Lot Model	Sq.Ft. %Adj	Sq.Ft. Model	Acre %Adj	Acre Model	Gross %Adj	Gross Model	Unit %Adj	Unit Model	Agri. %Adj	Agri. Model	Stand. Depth	Depr. Table	Default Grade	Default CDU	CDU Table	Cost Model	Land Code Model	GRM Flag	GRM Flag	NBHD Group	Valuation Area
24	749	6	6	6	6	6	77	77	6	6			150 01	C	AV	AV	R1	1	1				
	750	13	13	13	13	13	77	77	13	13			150 01	C	AV	AV	R1	1	1				
	751	14	14	14	14	14	77	77	14	14			150 01	C	AV	AV	R1	1	1				
	752	10	10	10	10	10	77	77	10	10			150 01	C	AV	AV	R1	1	1				
	753	13	13	13	13	13	77	77	13	13			150 01	C	AV	AV	R1	1	1				
	754	18	18	18	18	18	77	77	18	18			150 01	C	AV	AV	R1	1	1				
	755	5	5	5	5	5	77	77	5	5			150 01	C	AV	AV	R1	1	1				
	756	14	14	14	14	14	77	77	14	14			150 01	C	AV	AV	R1	1	1				
	757	16	16	16	16	16	77	77	16	16			150 01	C	AV	AV	R1	1	1				
	758	7	7	7	7	7	77	77	7	7			150 01	C	AV	AV	R1	1	1				
	759	14	14	14	14	14	77	77	14	14			150 01	C	AV	AV	R1	1	1				
	760	9	9	9	9	9	77	77	9	9			150 01	C	AV	AV	R1	1	1				
	761	15	15	15	15	15	77	77	15	15			150 01	C	AV	AV	R1	1	1				
	762	11	11	11	11	11	77	77	11	11			150 01	C	AV	AV	R1	1	1				
	763	6	6	6	6	6	77	77	6	6			150 01	C	AV	AV	R1	1	1				
	764	9	9	9	9	9	77	77	9	9			150 01	C	AV	AV	R1	1	1				
	765	7	100	7	100	7	77	100	7	100			150 01	C	AV	AV	R1	1	1				
	766	16	16	16	16	16	77	77	16	16			150 01	C	AV	AV	R1	1	1				
	767	16	16	16	16	16	77	77	16	16			150 01	C	AV	AV	R1	1	1				
	768	10	10	10	10	10	77	77	10	10			150 01	C	AV	AV	R1	1	1				
	769	17	17	17	17	17	77	77	17	17			150 01	C	AV	AV	R1	1	1				
	770	9	9	9	9	9	77	77	9	9			150 01	C	AV	AV	R1	1	1				
	771	10	10	10	10	10	77	77	10	10			150 01	C	AV	AV	R1	1	1				
	772	11	11	11	11	11	77	77	11	11			150 01	C	AV	AV	R1	1	1				
	773	7	7	7	7	7	77	77	7	7			150 01	C	AV	AV	R1	1	1				
	774	15	15	15	15	15	77	77	15	15			150 01	C	AV	AV	R1	1	1				
	775	16	16	16	16	16	77	77	16	16			150 01	C	AV	AV	R1	1	1				
	776	15	15	15	15	15	77	77	15	15			150 01	C	AV	AV	R1	1	1				
	777	13	13	13	13	13	77	77	13	13			150 01	C	AV	AV	R1	1	1				
	778	14	14	14	14	14	77	77	14	14			150 01	C	AV	AV	R1	1	1				
	779	13	13	13	13	13	77	77	13	13			150 01	C	AV	AV	R1	1	1				
	780	23	23	23	23	23	77	77	23	23			150 01	C	AV	AV	R1	1	1				
	781	13	13	13	13	13	77	77	13	13			150 01	C	AV	AV	R1	1	1				
	782	16	16	16	16	16	77	77	16	16			150 01	C	AV	AV	R1	1	1				
	783	5	5	5	5	5	77	77	5	5			150 01	C	AV	AV	R1	1	1				
	784	15	15	15	15	15	77	77	15	15			150 01	C	AV	AV	R1	1	1				
	785	10	10	10	10	10	77	77	10	10			150 01	C	AV	AV	R1	1	1				
	786	9	9	9	9	9	77	77	9	9			150 01	C	AV	AV	R1	1	1				
	787	4	4	4	4	4	77	77	4	4			150 01	C	AV	AV	R1	1	1				

**CAMA-Neighborhood : Neighborhood Parameters 2024 (LPNBHD)  
Land/Default Value Assignments for Neighborhoods and Factors --Continued**

\*Notes: This table contains all the default Lot Model (F: Front Foot), Square Foot Model (S: Square Foot), Acre Model (A: Acreage), Gross Value Model (G: Gross), Unit Model (Not Used), Agricultural Model (Not Used), Standard Depth, Depreciation Table, Grade, CDU, CDU Table, Residential/Commercial Cost Model, and Land Code Model to use when not present in a residential or commercial record. For example if a user forgets to set the CDU for an OBV, the Default CDU defined for that record's neighborhood would be used.

Version	NBHD	Lot Model	Lot %Adj	Sq.Ft. Model	Sq.Ft. %Adj	Acre Model	Acre %Adj	Gross Model	Gross %Adj	Unit Model	Unit %Adj	Agri. Model	Agri. %Adj	Stand. Depth	Depr. Table	Default Grade	Default CDU	CDU Table	Cost Model	Land Code Model	GRM Flag	NBHD Group	Valuation Area
24	788	12		12		12		77		12				150 01	C	C	AV	R1	1	1			
	789	6		6		6		77		6				150 01	C	C	AV	R1	1	1			
	790	17		17		17		77		17				150 01	C	C	AV	R1	1	1			
	791	7		7		7		77		7				150 01	C	C	AV	R1	1	1			
	792	14		14		14		77		14				150 01	C	C	AV	R1	1	1			
	793	15		15		15		77		15				150 01	C	C	AV	R1	1	1			
	794	16		16		16		77		16				150 01	C	C	AV	R1	1	1			
	795	17		17		17		77		17				150 01	C	C	AV	R1	1	1			
	796	16		16		16		77		16				150 01	C	C	AV	R1	1	1			
	797	15		15		15		77		15				150 01	C	C	AV	R1	1	1			
	798	11		11		11		77		11				150 01	C	C	AV	R1	1	1			
	799	15		15		15		77		15				150 01	C	C	AV	R1	1	1			
	800	19		19		19		77		19				150 01	C	C	AV	R1	1	1			
	801	23		23		23		77		23				150 01	C	C	AV	R1	1	1			
	802	16		16		16		77		16				150 01	C	C	AV	R1	1	1			
	803	23		23		23		77		23				150 01	C	C	AV	R1	1	1			
	804	15		15		15		77		15				150 01	C	C	AV	R1	1	1			
	805	19		19		19		77		19				150 01	C	C	AV	R1	1	1			
	806	14		14		14		77		14				150 01	C	C	AV	R1	1	1			
	807	19		19		19		77		19				150 01	C	C	AV	R1	1	1			
	808	11		11		11		77		11				150 01	C	C	AV	R1	1	1			
	809	22		22		22		77		22				150 01	C	C	AV	R1	1	1			
	810	16		16		16		77		16				150 01	C	C	AV	R1	1	1			
	811	18		18		18		77		18				150 01	C	C	AV	R1	1	1			
	9999													150 01	C	C	AV	R1	1	1			

**CAMA-Residential: Addition Factors 2024 (RCADDN)**

**Residential Addition Rates for Cost Model '1'**

Addn Code	Description	Flr Adj	Low			1st			Up			Up Sqrt	Part Sfla	Area %
			Y	Y	Y	Adj Const	1st Rate	Sqrt Const	Up Rate	1st Up	Up			
1	1S FRAME ADD	Y	Y	Y	Y		110.00				93.00		1	100
2	1S BRICK ADD	Y	Y	Y	Y		110.00				93.00		1	100
3	1S MAS/FR ADD	Y	Y	Y	Y		114.00				96.00		1	100
7	1S STONE ADD	Y	Y	Y	Y		114.00				96.00		1	100
101	1.10 ADDITION	Y	N	Y	Y		5.29				5.29		0.1	10
102	1.20 ADDITION	Y	N	Y	Y		10.58				10.58		0.2	20
103	1.30 ADDITION	Y	N	Y	Y		15.86				15.86		0.3	30
104	1.40 ADDITION	Y	N	Y	Y		21.15				21.15		0.4	40
105	1.50 ADDITION	Y	N	Y	Y		26.44				26.44		0.5	50
106	1.60 ADDITION	Y	N	Y	Y		31.73				31.73		0.6	60
107	1.70 ADDITION	Y	N	Y	Y		37.01				37.01		0.7	70
108	1.80 ADDITION	Y	N	Y	Y		42.30				42.30		0.8	80
109	1.90 ADDITION	Y	N	Y	Y		47.59				47.59		0.9	90
21	FR UPPER SFLA ADJ	N	N	Y	Y		110.00				93.00		1	100
22	BR UPPER SFLA ADJ	N	N	Y	Y		110.00				93.00		1	100
23	MAS/FR UPPER SFLA ADJ	N	N	Y	Y		114.00				96.00		1	100
27	STONE UPPER SFLA ADJ	N	N	Y	Y		114.00				96.00		1	100
29	1S BRICK ADD	Y	Y	Y	Y		114.00				96.00		1	100
35	FRAME ADDITION	Y	Y	Y	Y		110.00				93.00		1	
80	FINISH FR GARAGE	N	Y	Y	Y		34.50				34.50		0	
81	FINISH BR GARAGE	N	Y	Y	Y		34.50				34.50		0	
82	UNF FR GARAGE	N	Y	Y	Y		31.50				31.50		0	
83	UNF BR GARAGE	N	Y	Y	Y		31.50				31.50		0	
84	PATIO	N	Y	Y	Y		8.00				7.00		0	
85	OPEN PORCH	N	Y	Y	Y		45.90				39.00		0	
86	ENCLOSED PORCH	N	Y	Y	Y		75.00				64.00		0	
87	CARPORT	N	Y	Y	Y		16.65				16.65		0	

**CAMA-Residential: Addition Factors 2024 (RCADDN)**

**Residential Addition Rates for Cost Model '1'**

Addn Code	Description	Flr Adj	Low			1st			Ac			1st			Up			Area %		
			1st	2nd	3rd	Adj	Const	1st Rate	Sqrt	Const	Up Rate		Up Rate							
90	STOOP	N	Y	Y						24.00						24.00				0
91	UTILITY ROOM	N	Y	Y	Y					22.00						18.00				0
93	DECK	N	Y	Y	Y					27.00						27.00				0
94	FINISHED ATTIC	N			Y	Y				23.00						23.00				0
95	CANOPY	N	Y	Y	Y					18.00						18.00				0
99	MISC ADDN TOTAL	N	Y							1.00						1.00				

**CAMA-Residential: Addition Factors 2024 (RCADDN)**

**Residential Addition Rates**

**for Cost Model '2'**

Addn Code	Description	Flr Adj	Low	1st	2nd	3rd	Ac Adj	1st Const	1st Rate	1st Sqrt	Up Const	Up Rate	Up Sqrt	Part Sfla	Area %
1	1S FRAME ADD	Y	Y	Y	Y	Y			110.00			93.00		1	100
2	1S BRICK ADD	Y	Y	Y	Y	Y			110.00			93.00		1	100
3	1S MAS/FR ADD	Y	Y	Y	Y	Y			114.00			96.00		1	100
4	MANUFACTURED HSE	Y	Y	Y	Y	Y			73.00			73.00		1	100
7	1S STONE ADD	Y	Y	Y	Y	Y			73.75			67.40		1	100
101	1.10 ADDITION	Y	N	Y	Y	Y			4.23			4.23		0.1	10
102	1.20 ADDITION	Y	N	Y	Y	Y			10.58			10.58		0.2	20
103	1.30 ADDITION	Y	N	Y	Y	Y			15.86			15.86		0.3	30
104	1.40 ADDITION	Y	N	Y	Y	Y			16.92			16.92		0.4	40
105	1.50 ADDITION	Y	N	Y	Y	Y			21.15			21.15		0.5	50
106	1.60 ADDITION	Y	N	Y	Y	Y			25.38			25.38		0.6	60
107	1.70 ADDITION	Y	N	Y	Y	Y			29.61			29.61		0.7	70
108	1.80 ADDITION	Y	N	Y	Y	Y			33.84			33.84		0.8	80
109	1.90 ADDITION	Y	N	Y	Y	Y			38.07			38.07		0.9	90
21	FR UPPER SFLA ADJ	N	N	N	Y	Y			57.25			57.25		1	100
22	BR UPPER SFLA ADJ	N	N	N	Y	Y			61.20			61.20		1	100
23	MAS/FR UPPER SFLA ADJ	N	N	N	Y	Y			59.20			59.20		1	100
27	STONE UPPER SFLA ADJ	N	N	N	Y	Y			67.40			67.40		1	100
29	1S BRICK ADD	Y	Y	Y	Y	Y			67.55			61.20		1	100
35	FRAME ADDITION	Y	Y	Y	Y	Y			63.60			57.25		1	
80	FINISH FR GARAGE	N	Y	Y					24.10			24.10		0	
81	FINISH BR GARAGE	N	Y	Y					25.60			25.60		0	
82	UNF FR GARAGE	N	Y	Y					19.75			19.75		0	
83	UNF BR GARAGE	N	Y	Y					21.25			21.25		0	
84	PATIO	N	Y	Y					7.78			7.78		0	
85	OPEN PORCH	N	Y	Y	Y	Y			23.95			23.95		0	
86	ENCLOSED PORCH	N	Y	Y	Y	Y			38.30			38.30		0	

**CAMA-Residential: Addition Factors 2024 (RCADDN)**

**Residential Addition Rates**

**for Cost Model '2'**

Addn Code	Description	Flr Adj	Low	1st	2nd	3rd	Ac Adj	1st Const	1st Rate	1st Sqrt	Up Const	Up Rate	Up Sqrt	Part Sfla	Area %
87	CARPORT	N	Y	Y					15.25			15.25		0	
90	STOOP	N	Y	Y					12.75			12.75		0	
91	UTILITY ROOM	N	Y	Y	Y				17.80			17.80		0	
93	DECK	N	Y	Y	Y				12.05			12.05		0	
94	FINISHED ATTIC	N	Y	Y	Y				9.90			9.90		0	
95	CANOPY	N	Y	Y	Y				13.20			13.20		0	
99	MISC ADDN TOTAL	N	Y						1.00			1.00			

CAMA-Residential: Cost Factors 2024 (RCFACT)			Residential
Cost Model '1'			
Factor Name	Variable Costed	Description	Rate for Valuation
AIRCODE	4	AIR COND ADJ	0
AREA	COEFF	AREA FACTOR=AREA*COEF1+CONST	0.000384
AREA	CONST	AREA FACTOR=AREA*COEFF+CONST	0.1656
AREA	SQRT	SQRT FACTOR	0.020371
ATTIC	1	NONE	0
ATTIC	2	UNFIN	7500
ATTIC	3	PT-FIN	9000
ATTIC	4	FULL-FIN	14000
ATTIC	5	FF-WALL HGT FINISHED	18000
ATTICSF	1	NO ATTIC	0
ATTICSF	2	NO ATTIC SF	0
ATTICSF	3	20% ATTIC SFLA	0.25
ATTICSF	4	40% ATTIC SFLA	0.4
ATTICSF	5	55% ATTIC SFLA	0.55
BGAR	0	NO BASEMENT GARAGE	0
BGAR	1	1 CAR BASEMENT GARAGE	2600
BGAR	2	2 CAR BASEMENT GARAGE	3600
BGAR	3	3 CAR BASEMENT GARAGE	4900
BGAR	4	4 CAR BASEMENT GARAGE	6500
BGAR	5	5 CAR BASEMENT GARAGE	8600
BGAR	6	6 CAR BASEMENT GARAGE	11000
BSMT	1	NONE	0
BSMT	2	CRAWL	0
BSMT	3	PART	12600
BSMT	4	FULL	36000
COMAREA	A	ATTIC AREA ADJ	0.4
COMLVL	C	CRAWL SPACE ADJ	0.2
COMLVL	E	ENCLOSURE ADJ	0
COST	BASE	BASE COST VALUE	85000
COST	VALYR	VALUATION YEAR	2024
EXTWALL	1	FRAME	0
EXTWALL	10	TILE	0
EXTWALL	11	VINYL/AL SIDING	0
EXTWALL	12	ASBESTOS SIDING	0
EXTWALL	13	COMP SIDING	0
EXTWALL	14	WOOD SIDING	0
EXTWALL	15	LOG	1.25
EXTWALL	16	PERMA STONE	1.25
EXTWALL	17	GLASS	0
EXTWALL	2	BRICK	1.5
EXTWALL	3	BRICK&FRAME	0.5
EXTWALL	4	BLOCK	0

CAMA-Residential: Cost Factors 2024 (RCFACT)			Residential
Cost Model '1'			
Factor Name	Variable Costed	Description	Rate for Valuation
EXTWALL	5	STUCCO/BRICK	0.75
EXTWALL	6	STUCCO/FRAME	0
EXTWALL	7	STONE	1.75
EXTWALL	8	METAL	0
EXTWALL	9	CONCRETE	0
FUEL	1	GAS	
FUEL	2	ELECTRIC	
FUEL	3	OIL	
FUEL	4	COAL	
FUEL	5	SOLAR	
FUEL	7	WOOD	
FUEL	C	CHILL WATER	
FUEL	E	EBB / CEILING	
FUEL	F	FHA	
FUEL	H	HOT WATER	
FUEL	S	STEAM	
FUEL	W	FIR/WALL FUR	
GRADE	100	AVERAGE	1
GRADE	122	GOOD	1.22
GRADE	150	VERY GOOD	1.5
GRADE	50	POOR	0.5
GRADE	82	FAIR	0.82
GRADE	A	VERY GOOD	1.62
GRADE	A0	VERY GOOD	1.5
GRADE	A05	VERY GOOD +5	1.575
GRADE	A10	VERY GOOD +10	1.6
GRADE	A15	VERY GOOD +15	1.725
GRADE	A20	VERY GOOD +20	1.8
GRADE	A30	VERY GOOD +30	1.95
GRADE	A40	VERY GOOD +40	2.1
GRADE	A50	VERY GOOD +50	2.25
GRADE	A90	VERY GOOD -10	1.35
GRADE	A95	VERY GOOD -5	1.425
GRADE	B	GOOD	1.35
GRADE	B0	GOOD	1.22
GRADE	B05	GOOD +5	1.28
GRADE	B10	GOOD +10	1.341
GRADE	B15	GOOD +15	1.401563
GRADE	B90	GOOD -10	1.097
GRADE	B95	GOOD -5	1.158
GRADE	C	AVERAGE	1
GRADE	C0	AVERAGE	1
GRADE	C05	AVERAGE +5	1.05

CAMA-Residential: Cost Factors 2024 (RCFACT)			Residential
Cost Model '1'			
Factor Name	Variable Costed	Description	Rate for Valuation
GRADE	C10	AVERAGE +10	1.1
GRADE	C15	AVERAGE +15	1.15
GRADE	C90	AVERAGE -10	0.9
GRADE	C95	AVERAGE -5	0.95
GRADE	D	BELOW AVERAGE	0.85
GRADE	D0	BELOW AVERAGE	0.82
GRADE	D05	BELOW AVERAGE +5	0.86
GRADE	D10	BELOW AVERAGE +10	0.901
GRADE	D80	BELOW AVERAGE -20	0.655
GRADE	D85	BELOW AVERAGE -15	0.6959
GRADE	D90	BELOW AVERAGE -10	0.737
GRADE	D95	BELOW AVERAGE -5	0.778
GRADE	E	POOR	0.72
GRADE	E0	POOR	0.5
GRADE	E05	POOR +5	0.525
GRADE	E10	POOR +10	0.55
GRADE	E15	POOR +15	0.575
GRADE	E90	POOR -10	0.45
GRADE	E95	POOR -5	0.475
HEAT	1	NONE	-13500
HEAT	2	NO CENTRAL	-6500
HEAT	3	CENTRAL NO A/C	4250
HEAT	4	CENTRAL WITH A/C	0
HEATCODE	2	HEAT ADJ	0
HEATCODE	3	HEAT ADJ	0
LEVEL	COM	COMM LEVEL	100
LEVEL	OBY	OBY LEVEL	100
LEVEL	RES	RES LEVEL	100
MISC	CC	CATHEDRAL CEILING	1500
MISC	EF	2 STORY FOYER	1500
MISC	FW	DAYLIGHT BSMT FULL WALKOUT	0
MISC	HA	HABITAT	9100
MISC	JA	JACUZZI	3200
MISC	PW	DAYLIGHT BSMT PARTIAL WALKOUT	0
MISC	RW	DAYLIGHT BSMT RAISED WALKOUT	0
MISC	SA	SAUNA	2300
MISC	SC	SECURITY	0
OTH-FEAT	BLIV	FIN-BASEMENT LIVING AREA	26.7
OTH-FEAT	BLIVA	FIN-BASEMENT LIVING AREA	26.7
OTH-FEAT	BREC	FIN-BASEMENT REC ROOM	26.7
OTH-FEAT	BRECA	FIN-BASEMENT REC ROOM	26.7
OTH-FEAT	FBPCT	FIN BSMT SFLA %	1
OTH-FEAT	METFP	METAL FIREPLACES	2800

CAMA-Residential: Cost Factors 2024 (RCFACT)			Residential
Cost Model '1'			
Factor Name	Variable Costed	Description	Rate for Valuation
OTH-FEAT	TRIMB	BRICK TRIM	7.3
OTH-FEAT	TRIMS	STONE TRIM	7.3
OTH-FEAT	UNFIN	UNFINISHED AREA	-22.1
OTH-FEAT	WBFP1	WBFP-ONE STACK, ONE OPENING	4500
OTH-FEAT	WBFP2	ADDITIONAL OPENINGS	1400
OTH-FEAT	WHEAT	CENTRAL WOOD HEATING	2400
PLUMB	ADDFX	NORMAL FIXTURES	0
PLUMB	FIXT	PRICE PER PLUMBING FIXTURE	1800
REVEDIT	BLDG	REVIEWERS BLDG %	99
REVEDIT	LAND	REVIEWERS LAND %	99
ROUND	APRTT	ROUND APR TOTALS	-2
SH-BRICK	10	1 STORY MASONRY	0.06
SH-BRICK	11	1.1 ST MASONRY	0.062
SH-BRICK	12	1.2 ST MASONRY	0.064
SH-BRICK	13	1.3 STORY MASONRY	0.066
SH-BRICK	14	1.4 ST MASONRY	0.068
SH-BRICK	15	1 1/2 STORY MASONRY	0.07
SH-BRICK	16	1.6 ST MASONRY	0.072
SH-BRICK	17	1.7 ST MASONRY	0.074
SH-BRICK	18	1.8 ST MASONRY	0.076
SH-BRICK	19	1.9 ST MASONRY	0.078
SH-BRICK	20	2 STORY MASONRY	0.08
SH-BRICK	21	2 STORY MASONRY	0.081
SH-BRICK	22	2 STORY MASONRY	0.082
SH-BRICK	23	2 STORY MASONRY	0.083
SH-BRICK	24	2 STORY MASONRY	0.084
SH-BRICK	25	2 1/2 STORY MASONRY	0.085
SH-BRICK	26	2 1/2 STORY MASONRY	0.086
SH-BRICK	27	2 1/2 STORY MASONRY	0.087
SH-BRICK	28	2 1/2 STORY MASONRY	0.088
SH-BRICK	29	2 1/2 STORY MASONRY	0.089
SH-BRICK	30	3 STORY MASONRY	0.09
SH-BRICK	35	3 1/2 STORY MASONRY	0.16
SH-BRICK	40	4 STORY MASONRY	0.17
SH-BRICK	45	4 1/2 STORY MASONRY	0.175
SH-FACT	10	1 STORY	1
SH-FACT	11	1.1 STORY	1
SH-FACT	12	1.2 STORY	1
SH-FACT	13	1.3 STORY	1.1
SH-FACT	14	1.4 STORY	1.2
SH-FACT	15	1.5 STORY	1.3
SH-FACT	16	1.6 STORY	1.3
SH-FACT	17	1.7 STORY	1.4

CAMA-Residential: Cost Factors 2024 (RCFACT)			Residential
Cost Model '1'			
Factor Name	Variable Costed	Description	Rate for Valuation
SH-FACT	18	1.8 STORY	1.4
SH-FACT	19	1.9 STORY	1.5
SH-FACT	20	2 STORY	1.5
SH-FACT	21	2.1 STORY	1.5
SH-FACT	22	2.2 STORY	1.6
SH-FACT	23	2.3 STORY	1.6
SH-FACT	24	2.4 STORY	1.7
SH-FACT	25	2.5 STORY	1.7
SH-FACT	26	2.6 STORY	1.8
SH-FACT	27	2.7 STORY	1.8
SH-FACT	28	2.8 STORY	1.9
SH-FACT	29	2.9 STORY	1.9
SH-FACT	30	3 STORY	2
SH-FACT	35	3 1/2 STORY	2.2
SH-FACT	40	4 STORY	2.5
SH-FACT	45	4 1/2 STORY	2.8
STDFIX	2	# ADD FIXTURES	0
STORYSF	1	1 STORY SFLA FACT	1
STORYSF	1.1	1.3 STORY SFLA FACT	1.1
STORYSF	1.2	1.3 STORY SFLA FACT	1.2
STORYSF	1.3	1.3 STORY SFLA FACT	1.3
STORYSF	1.4	1.3 STORY SFLA FACT	1.4
STORYSF	1.5	HALF STORY SFLA FACTOR	1.5
STORYSF	1.6	1.3 STORY SFLA FACT	1.6
STORYSF	1.7	HALF STORY SFLA FACTOR	1.7
STORYSF	1.8	HALF STORY SFLA FACTOR	1.8
STORYSF	1.9	HALF STORY SFLA FACTOR	1.9
STORYSF	2	2 STORY SFLA FACT	2
STORYSF	2.1	2 STORY SFLA FACT	2.1
STORYSF	2.2	2 STORY SFLA FACT	2.2
STORYSF	2.3	2 STORY SFLA FACT	2.3
STORYSF	2.4	2 STORY SFLA FACT	2.4
STORYSF	2.5	HALF STORY SFLA FACTOR	2.5
STORYSF	2.6	HALF STORY SFLA FACTOR	2.6
STORYSF	2.7	HALF STORY SFLA FACTOR	2.7
STORYSF	2.8	HALF STORY SFLA FACTOR	2.8
STORYSF	2.9	HALF STORY SFLA FACTOR	2.9
STORYSF	3	3 STORY SFLA FACT	3
STORYSF	3.5	HALF STORY SFLA FACTOR	3.5
STORYSF	4	4 STORY SFLA FACT	4
STORYSF	4.5	HALF STORY SFLA FACTOR	4.5
AIRCODE	4	AIR COND ADJ	0

CAMA-Residential: Cost Factors 2024 (RCFACT)			Residential
Cost Model '2'			
Factor Name	Variable Costed	Description	Rate for Valuation
AREA	COEFF	AREA FACTOR=AREA*COEF1+CONST	0.000351
AREA	CONST	AREA FACTOR=AREA*COEFF+CONST	0.1544
AREA	SQRT	SQRT FACTOR	0.021195
ATTIC	1	NONE	0
ATTIC	2	UNFIN	7500
ATTIC	3	PT-FIN	9000
ATTIC	4	FULL-FIN	14000
ATTIC	5	FF-WALL HGT FINISHED	18000
ATTICSF	1	NO ATTIC	0
ATTICSF	2	NO ATTIC SF	0
ATTICSF	3	20% ATTIC SFLA	0.2
ATTICSF	4	40% ATTIC SFLA	0.4
ATTICSF	5	55% ATTIC SFLA	0.55
BGAR	0	NO BASEMENT GARAGE	0
BGAR	1	1 CAR BASEMENT GARAGE	2600
BGAR	2	2 CAR BASEMENT GARAGE	3600
BGAR	3	3 CAR BASEMENT GARAGE	4900
BGAR	4	4 CAR BASEMENT GARAGE	6500
BGAR	5	5 CAR BASEMENT GARAGE	8600
BGAR	6	6 CAR BASEMENT GARAGE	11000
BSMT	1	NONE	0
BSMT	2	CRAWL	0
BSMT	3	PART	12600
BSMT	4	FULL	36000
COMAREA	A	ATTIC AREA ADJ	0.4
COMLVL	C	CRAWL SPACE ADJ	0.2
COMLVL	E	ENCLOSURE ADJ	0
COST	BASE	BASE COST VALUE	60000
COST	VALYR	VALUATION YEAR	2024
DEPRT	MH	DEPRECIATION TABLE	2024
EXTWALL	1	FRAME	0
EXTWALL	10	TILE	0
EXTWALL	11	VINYL/AL SIDING	0
EXTWALL	12	ASBESTOS SIDING	0
EXTWALL	13	COMP SIDING	0
EXTWALL	14	WOOD SIDING	0
EXTWALL	15	LOG	1.25
EXTWALL	16	PERMA STONE	1.25
EXTWALL	17	GLASS	0
EXTWALL	2	BRICK	1.5
EXTWALL	3	BRICK&FRAME	0.5

CAMA-Residential: Cost Factors 2024 (RCFACT)			Residential
Cost Model '2'			
Factor Name	Variable Costed	Description	Rate for Valuation
EXTWALL	4	BLOCK	0
EXTWALL	5	STUCCO/BRICK	0.75
EXTWALL	6	STUCCO/FRAME	0
EXTWALL	7	STONE	1.75
EXTWALL	8	METAL	0
EXTWALL	9	CONCRETE	0
FUEL	1	GAS	
FUEL	2	ELECTRIC	
FUEL	3	OIL	
FUEL	4	COAL	
FUEL	5	SOLAR	
FUEL	7	WOOD	
FUEL	C	CHILL WATER	
FUEL	E	EBB / CEILING	
FUEL	F	FHA	
FUEL	H	HOT WATER	
FUEL	S	STEAM	
FUEL	W	FIR/WALL FUR	
GRADE	100	AVERAGE	1
GRADE	122	GOOD	1.22
GRADE	150	VERY GOOD	1.5
GRADE	50	POOR	0.5
GRADE	82	FAIR	0.82
GRADE	A	VERY GOOD	1.62
GRADE	B	GOOD	1.35
GRADE	C	AVERAGE	1
GRADE	D	BELOW AVERAGE	0.85
GRADE	E	POOR	0.72
HEAT	1	NONE	-13500
HEAT	2	NO CENTRAL	-6500
HEAT	3	CENTRAL NO A/C	0
HEAT	4	CENTRAL WITH A/C	2100
HEATCODE	2	HEAT ADJ	0
HEATCODE	3	HEAT ADJ	0
LEVEL	COM	COMM LEVEL	100
LEVEL	OBY	OBY LEVEL	100
LEVEL	RES	RES LEVEL	100
MISC	CC	CATHEDRAL CEILING	1500
MISC	EF	2 STORY FOYER	1500
MISC	FW	DAYLIGHT BSMT FULL WALKOUT	0
MISC	HA	HABITAT	9100

CAMA-Residential: Cost Factors 2024 (RCFACT)			Residential
Cost Model '2'			
Factor Name	Variable Costed	Description	Rate for Valuation
MISC	JA	JACUZZI	3200
MISC	PW	DAYLIGHT BSMT PARTIAL WALKOUT	0
MISC	RW	DAYLIGHT BSMT RAISED WALKOUT	0
MISC	SA	SAUNA	2300
MISC	SC	SECURITY	0
OTH-FEAT	BLIV	FIN-BASEMENT LIVING AREA	26.7
OTH-FEAT	BLIVA	FIN-BASEMENT LIVING AREA	26.7
OTH-FEAT	BREC	FIN-BASEMENT REC ROOM	26.7
OTH-FEAT	BRECA	FIN-BASEMENT REC ROOM	26.7
OTH-FEAT	FBPCT	FIN BSMT SFLA%	1
OTH-FEAT	METFP	METAL FIREPLACES	2800
OTH-FEAT	TRIMB	BRICK TRIM	7.3
OTH-FEAT	TRIMS	STONE TRIM	7.3
OTH-FEAT	UNFIN	UNFINISHED AREA	-22.1
OTH-FEAT	WBFP1	WBFP-ONE STACK, ONE OPENING	4500
OTH-FEAT	WBFP2	ADDITIONAL OPENINGS	1400
OTH-FEAT	WHEAT	CENTRAL WOOD HEATING	2400
PLUMB	ADDFX	NORMAL FIXTURES	0
PLUMB	FIXT	PRICE PER PLUMBING FIXTURE	1800
REVEDIT	BLDG	REVIEWERS BLDG %	99
REVEDIT	LAND	REVIEWERS LAND %	99
ROUND	APRTT	ROUND APR TOTALS	-2
SH-BRICK	10	1 STORY MASONRY	0.06
SH-BRICK	11	1.1 ST MASONRY	0.062
SH-BRICK	12	1.2 ST MASONRY	0.064
SH-BRICK	13	1.3 ST MASONRY	0.066
SH-BRICK	14	1.4 ST MASONRY	0.068
SH-BRICK	15	1 1/2 STORY MASONRY	0.07
SH-BRICK	16	1.6 ST MASONRY	0.072
SH-BRICK	17	1.7 ST MASONRY	0.074
SH-BRICK	18	1.8 ST MASONRY	0.076
SH-BRICK	19	1.9 ST MASONRY	0.078
SH-BRICK	20	2 STORY MASONRY	0.08
SH-BRICK	21	2 STORY MASONRY	0.081
SH-BRICK	22	2 STORY MASONRY	0.082
SH-BRICK	23	2 STORY MASONRY	0.083
SH-BRICK	24	2 STORY MASONRY	0.084
SH-BRICK	25	2 1/2 STORY MASONRY	0.085
SH-BRICK	26	2 1/2 STORY MASONRY	0.086
SH-BRICK	27	2 1/2 STORY MASONRY	0.087
SH-BRICK	28	2 1/2 STORY MASONRY	0.088

CAMA-Residential: Cost Factors 2024 (RCFACT)			Residential
Cost Model '2'			
Factor Name	Variable Costed	Description	Rate for Valuation
SH-BRICK	29	2 1/2 STORY MASONRY	0.089
SH-BRICK	30	3 STORY MASONRY	0.09
SH-BRICK	35	3 1/2 STORY MASONRY	0.16
SH-BRICK	40	4 STORY MASONRY	0.17
SH-BRICK	45	4 1/2 STORY MASONRY	0.175
SH-FACT	10	1 STORY	1
SH-FACT	12	1.2 STORY	1.08
SH-FACT	13	1.3 STORY	1.12
SH-FACT	14	1.4 STORY	1.16
SH-FACT	15	1.5 STORY	1.2
SH-FACT	16	1.6 STORY	1.24
SH-FACT	17	1.7 STORY	1.28
SH-FACT	18	1.8 STORY	1.32
SH-FACT	19	1.9 STORY	1.36
SH-FACT	20	2 STORY	1.36
SH-FACT	21	2.1 STORY	1.36
SH-FACT	22	2.2 STORY	1.36
SH-FACT	23	2.3 STORY	1.36
SH-FACT	24	2.4 STORY	1.36
SH-FACT	25	2.5 STORY	1.49
SH-FACT	26	2.6 STORY	1.49
SH-FACT	27	2.7 STORY	1.49
SH-FACT	28	2.8 STORY	1.49
SH-FACT	29	2.9 STORY	1.49
SH-FACT	30	3 STORY	1.49
SH-FACT	35	3 1/2 STORY	1.49
SH-FACT	40	4 STORY	1.62
SH-FACT	45	4 1/2 STORY	1.62
STDFIX	2	# ADD FIXTURES	0
STORYSF	1	1 STORY SFLA FACT	1
STORYSF	1.1	1.3 STORY SFLA FACT	1.1
STORYSF	1.2	1.3 STORY SFLA FACT	1.2
STORYSF	1.3	1.3 STORY SFLA FACT	1.3
STORYSF	1.4	1.3 STORY SFLA FACT	1.4
STORYSF	1.5	HALF STORY SFLA FACTOR	1.5
STORYSF	1.6	1.3 STORY SFLA FACT	1.6
STORYSF	1.7	HALF STORY SFLA FACTOR	1.7
STORYSF	1.8	HALF STORY SFLA FACTOR	1.8
STORYSF	1.9	HALF STORY SFLA FACTOR	1.9
STORYSF	2	2 STORY SFLA FACT	2
STORYSF	2.1	2 STORY SFLA FACT	2.1

CAMA-Residential: Cost Factors 2024 (RCFACT)			Residential
Cost Model '2'			
Factor Name	Variable Costed	Description	Rate for Valuation
STORYSF	2.2	2 STORY SFLA FACT	2.2
STORYSF	2.3	2 STORY SFLA FACT	2.3
STORYSF	2.4	2 STORY SFLA FACT	2.4
STORYSF	2.5	HALF STORY SFLA FACTOR	2.5
STORYSF	2.6	HALF STORY SFLA FACTOR	2.6
STORYSF	2.7	HALF STORY SFLA FACTOR	2.7
STORYSF	2.8	HALF STORY SFLA FACTOR	2.8
STORYSF	2.9	HALF STORY SFLA FACTOR	2.9
STORYSF	3	3 STORY SFLA FACT	3
STORYSF	3.5	HALF STORY SFLA FACTOR	3.5
STORYSF	4	4 STORY SFLA FACT	4
STORYSF	4.5	HALF STORY SFLA FACTOR	4.5

**CAMA-Residential : OBYS 2024 (RCOBY)**  
**CAMA Other Building and Yard Items Table (100%)**

\*Note: OBYS can be valued 1 of 9 ways. 1.- Area 2.-Lineal 3.-Cylinder Area 4.-Quantity 5.-Depth/Lineal 6.-Cylinder Volume 7.-Flat Value 8.-Cubic Feet 9.-Miles. The CDU TBL column in this table tells the system which Commercial CDU table to use from the Commercial CDU Lookups table (ICDU) for a specific OBYS code. The DEP TBL column tells the system which depreciation table to use from the Depreciation Factors (RCDEPR) table for a specific OBYS code.

CODE	Description	Min Size	Max Size	Units of Measure	Rate			DEP TBL	CDU TBL	Grade				
					1	2	3			A	B	C	D	E
14	ASPHALT PAVING	1	99,999,999	AREA			2.5	00	R1	1.62	1.35	1	0.85	0.72
14S	ASPHALT PAVING S			VALUE				99	R1	1	1	1	1	1
41	AUTOMATED PLT HS	10	40,000	AREA			10	00	R1	1.62	1.35	1	0.85	0.72
41S	AUTOMATED PLT HS S			VALUE				99	R1	1	1	1	1	1
13	BATH HOUSE	1	5,000	AREA			36	00	R1	1.62	1.35	1	0.85	0.72
13S	BATH HOUSE S			VALUE				99	R1	1	1	1	1	1
24	BOAT HOUSE	1	2,000	AREA			30	00	R1	1.62	1.35	1	0.85	0.72
24S	BOAT HOUSE S			VALUE				99	R1	1	1	1	1	1
23	BOAT PIER	1	99,999	AREA			20	00	R1	1.62	1.35	1	0.85	0.72
23S	BOAT PIER S			VALUE				99	R1	1	1	1	1	1
28	CABIN	10	50,000	AREA			30	00	R1	1.62	1.35	1	0.85	0.72
28S	CABIN S			VALUE				99	R1	1	1	1	1	1
36	CANOPY	1	10,000	AREA			7	00	R1	1.62	1.35	1	0.85	0.72
36S	CANOPY S			VALUE				99	R1	1	1	1	1	1
5	CARPORT	1	20,000	AREA			15	00	R1	1.62	1.35	1	0.85	0.72
5S	CARPORT S			VALUE				99	R1	1	1	1	1	1
102	CELL TOWER SITE			QUANTITY	50000			99	R1	1	1	1	1	1
89S	CEMETERY S			VALUE				99	R1	1	1	1	1	1
17	CHAIN LINK FENCE	10	200,000	AREA			3	00	R1	1.62	1.35	1	0.85	0.72
17S	CHAIN LINK FENCE S			VALUE				99	R1	1	1	1	1	1
66	COMM GREENHOUSE	10	500,000	AREA	0		22	00	R1	1.62	1.35	1	0.85	0.72
66S	COMM GREENHOUSE S			VALUE				99	R1	1	1	1	1	1
77S	COMM SWIM POOL S			VALUE				99	R1	1	1	1	1	1
67S	COMMERCIAL BLDG S			VALUE				99	R1	1	1	1	1	1
38S	COMMON INTEREST S			VALUE				99	R1	1	1	1	1	1
15	CONCRETE PAVING	0	9,000,000	AREA			3	00	R1	1.62	1.35	1	0.85	0.72

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**CAMA-Residential : OBYS 2024 (RCOBY)  
CAMA Other Building and Yard Items Table (100%)**

\*Note: OBYS can be valued 1 of 9 ways. 1.- Area 2.-Lineal 3.-Cylinder Area 4.-Quantity 5.-Depth/Lineal 6.-Cylinder Volume 7.-Flat Value 8.-Cubic Feet 9.-Miles. The CDU TBL column in this table tells the system which Commercial CDU table to use from the Commercial CDU Lookups table (ICDU) for a specific OB code. The DEP TBL column tells the system which depreciation table to use from the Depreciation Factors (RCDEPR) table for a specific OB code.

CODE	Description	Min Size	Max Size	Units of Measure			Rate 1	Rate 2	Rate 3	DEP TBL	CDU TBL	Grade					
				Value	Area	Volume						A	B	C	D	E	
155	CONCRETE PAVING S			VALUE					99	R1	1	1	1	1	1	1	1
89	Cemetery								00	R1							
77	Comm Swim Pool	100	30,000	AREA			38		00	R1	1.62	1.35	1	0.85	0.72		
52	DAIRY BARN	10	20,000	AREA			17		00	R1	1.62	1.35	1	0.85	0.72		
525	DAIRY BARN S			VALUE					99	R1	1	1	1	1	1	1	1
42	EGG HOUSE	10	36,000	AREA			8		00	R1	1.62	1.35	1	0.85	0.72		
425	EGG HOUSE S			VALUE					99	R1	1	1	1	1	1	1	1
4	FINISH BRICK GAR	10	5,000	AREA			40		00	R1	1.62	1.35	1	0.85	0.72		
45	FINISH BRICK GAR S			VALUE					99	R1	1	1	1	1	1	1	1
2	FINISH FRAME GAR	10	50,000	AREA			35		00	R1	1.62	1.35	1	0.85	0.72		
25	FINISH FRAME GAR S			VALUE					99	R1	1	1	1	1	1	1	1
21	GAZEBO	1	10,000	AREA			19		00	R1	1.62	1.35	1	0.85	0.72		
215	GAZEBO S			VALUE					99	R1	1	1	1	1	1	1	1
31	GEN PURPOSE BARN	10	150,000	AREA			15		00	R1	1.62	1.35	1	0.85	0.72		
315	GEN PURPOSE BARN S			VALUE					99	R1	1	1	1	1	1	1	1
63	GOLF GREEN			QUANTITY	55000				00	R1	1.62	1.35	1	0.85	0.72		
635	GOLF GREEN S			VALUE					99	R1	1	1	1	1	1	1	1
58	GRAIN BIN	10	275,000	AREA			2		00	R1	1.62	1.35	1	0.85	0.72		
575	GRAIN BIN FEEDER S			VALUE					99	R1	1	1	1	1	1	1	1
585	GRAIN BIN S			VALUE					99	R1	1	1	1	1	1	1	1
45	HOG FARROW HOUSE	1	999,999	AREA			20		00	R1	1.62	1.35	1	0.85	0.72		
455	HOG FARROW HOUSE S			VALUE					99	R1	1	1	1	1	1	1	1
43	HOG HOUSE	1	99,999,999	AREA			15		00	R1	1.62	1.35	1	0.85	0.72		
435	HOG HOUSE S			VALUE					99	R1	1	1	1	1	1	1	1
44	HOG NURSERY	1	9,999,999	AREA			30		00	R1	1.62	1.35	1	0.85	0.72		
445	HOG NURSERY S			VALUE					99	R1	1	1	1	1	1	1	1

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**CAMA-Residential : OBYS 2024 (RCOBY)**  
**CAMA Other Building and Yard Items Table (100%)**

**\*\*Note:** OBYS can be valued 1. of 9 ways. 1.- Area 2.-Lineal 3.-Cylinder Area 4.-Quantity 5.-Depth/Lineal 6.-Cylinder Volume 7.-Flat Value 8.-Cubic Feet 9.-Milles. The CDU TBL column in this table tells the system which Commercial CDU table to use from the Commercial CDU Lookups table (ICDU) for a specific OBY code. The DEP TBL column tells the system which depreciation table to use from the Depreciation Factors (RCDEPR) table for a specific OBY code.

CODE	Description	Units of Measure			Rate			DEP			Grade				
		Min Size	Max Size	Measure	1	2	3	TBL	CDU	TBL	A	B	C	D	E
46	HOG SHED	10	10,000	AREA			10	00	R1	1.62	1.35	1	0.85	0.72	
46S	HOG SHED S			VALUE				99	R1	1	1	1	1	1	
10	IMPLEMENT SHED	15	50,000	AREA			8	00	R1	1.62	1.35	1	0.85	0.72	
10S	IMPLEMENT SHED S			VALUE				99	R1	1	1	1	1	1	
39S	INTEREST S			VALUE				99	R1	1	1	1	1	1	
29	LABOR HOUSE	10	50,000	AREA			20	00	R1	1.62	1.35	1	0.85	0.72	
29S	LABOR HOUSE S			VALUE				99	R1	1	1	1	1	1	
79	LAND IMPR	1	5,000	AREA			17	00	R1	1.62	1.35	1	0.85	0.72	
79S	LAND IMPR S			VALUE				99	R1	1	1	1	1	1	
83S	LIGHTS S			VALUE				99	R1	1	1	1	1	1	
62	LOADING DOCK	10	5,000	AREA	0	0	25	00	R1	1.62	1.35	1	0.85	0.72	
62S	LOADING DOCK S			VALUE				99	R1	1	1	1	1	1	
33	LUMBER STORAGE	10	200,000	AREA			16	00	R1	1.62	1.35	1	0.85	0.72	
33S	LUMBER STORAGE S			VALUE				99	R1	1	1	1	1	1	
83	Lights			QUANTITY	860	0	0	00	R1	1.5	1.22	1	0.82	0.6	
19	MASONARY WALL	10	200,000	AREA			10	00	R1	1.62	1.35	1	0.85	0.72	
19S	MASONARY WALL S			VALUE				99	R1	1	1	1	1	1	
20	MBL HOME HOOKUP	1	1,000	AREA			5000	00	R1	1.55	1.35	1	0.9	0.75	
20S	MBL HOME HOOKUP S			VALUE				99	R1	1	1	1	1	1	
87	MH ADDITION	1	2,000	AREA			26	00	R1	1.62	1.35	1	0.85	0.72	
87S	MH ADDITION S			VALUE				99	R1	1	1	1	1	1	
84	MH ENCL FR PCH	5	10,000	AREA			15	00	R1	1.62	1.35	1	0.85	0.72	
84S	MH ENCL FR PCH S			VALUE				99	R1	1	1	1	1	1	
85	MH OPEN FR PCH	5	9,999	AREA			12	00	R1	1.62	1.35	1	0.85	0.72	
85S	MH OPEN FR PCH S			VALUE				99	R1	1	1	1	1	1	
88	MH UTILITY	12	10,000	AREA			4	00	R1	1.62	1.35	1	0.85	0.72	

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**CAMA-Residential : OBYs 2024 (RCOBY)**  
**CAMA Other Building and Yard Items Table (100%)**

\*Note: OBYs can be valued 1 of 9 ways. 1.- Area 2.-Lineal 3.-Cylinder Area 4.-Quantity 5.-Depth/Lineal 6.-Cylinder Volume 7.-Flat Value 8.-Cubic Feet 9.-Miles. The CDU TBL column in this table tells the system which Commercial CDU table to use from the Commercial CDU Lookups table (CICDU) for a specific OBY code. The DEP TBL column tells the system which depreciation table to use from the Depreciation Factors (RCDEPR) table for a specific OBY code.

CODE	Description	Min Size	Max Size	Units of Measure			Rate 1	Rate 2	Rate 3	DEP TBL	CDU TBL	Grade					
				Measure	Measure	Measure						A	B	C	D	E	
88S	MH UTILITY S			VALUE					99	R1	1	1	1	1	1	1	1
86	MH WOOD DECK	10	100,000	AREA				10	00	R1	1.62	1.35	1	0.85	0.72		
86S	MH WOOD DECK S			VALUE					99	R1	1	1	1	1	1	1	1
54S	MILK PROCESS BLDG S			VALUE					99	R1	1	1	1	1	1	1	1
53	MILKING PARLOR	50	2,000	AREA				21	00	R1	1.62	1.35	1	0.85	0.72		
53S	MILKING PARLOR S			VALUE					99	R1	1	1	1	1	1	1	1
22	MINIMUM CARPORT	1	1,200	AREA				3	00	R1	1.62	1.35	1	0.85	0.72		
22S	MINIMUM CARPORT S			VALUE					99	R1	1	1	1	1	1	1	1
35	MISC BUILDING	1	10,000	AREA				25	00	R1	1.62	1.35	1	0.85	0.72		
35S	MISC BUILDING S			VALUE					99	R1	1	1	1	1	1	1	1
100	Open Front Porch	5	9,999	AREA				15	00	R1	1.62	1.35	1	0.85	0.72		
26	PACK HOUSE	1	10,000	AREA				1	00	R1	1	1	1	1	1	1	1
26S	PACK HOUSE S			VALUE					99	R1	1	1	1	1	1	1	1
32	PATIO	1	99,999,999	AREA				7	00	R1	1.62	1.35	1	0.85	0.72		
32S	PATIO S			VALUE					99	R1	1	1	1	1	1	1	1
12S	POOL S			VALUE					99	R1	1	1	1	1	1	1	1
40	POULTRY HOUSE	10	36,000	AREA				10	00	R1	1.62	1.35	1	0.85	0.72		
40S	POULTRY HOUSE S			VALUE					99	R1	1	1	1	1	1	1	1
12	Pool	10	50,000	AREA				30	00	R1	1.62	1.35	1	0.85	0.72		
65S	RESI GREENHOUSE S			VALUE					99	R1	1	1	1	1	1	1	1
70S	RESIDENTIAL PASSENGER ELEV S			VALUE					99	R1	1	1	1	1	1	1	1
92S	RET WALL S			VALUE					99	R1	1	1	1	1	1	1	1
64S	RR SPUR TRACK S			VALUE					99	R1	1	1	1	1	1	1	1
64	RR Spur Track	1	999,999	LIN FOOT	70	0		0	00	R1	1.62	1.35	1	0.85	0.72		
65	Resi Greenhouse	10	20,000	AREA				2.89	00	R1	1.62	1.35	1	0.85	0.72		
92	Ret Wall	10	20,000	AREA				5	00	R1	1.62	1.35	1	0.85	0.72		

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**CAMA-Residential : OBYS 2024 (RCOBY)**  
**CAMA Other Building and Yard Items Table (100%)**

\*Note: OBYS can be valued 1 of 9 ways. 1.-Area 2.-Lineal 3.-Cylinder Area 4.-Quantity 5.-Depth/Lineal 6.-Cylinder Volume 7.-Flat Value 8.-Cubic Feet 9.-Miles. The CDU TBL column in this table tells the system which Commercial CDU table to use from the Commercial CDU Lookups table (ICDU) for a specific OBY code. The DEP TBL column tells the system which depreciation table to use from the Depreciation Factors (RCDEPR) table for a specific OBY code.

CODE	Description	Min Size	Max Size	Units of Measure	Rate			DEP TBL	CDU TBL	Grade					
					1	2	3			A	B	C	D	E	
34	SER STA CANOPY	100	20,000	AREA			20	00	R1	1.62	1.35	1	0.85	0.72	
34S	SER STA CANOPY S			VALUE				99	R1	1	1	1	1	1	
7	SHED	1	20,000	AREA			15	00	R1	1.62	1.35	1	0.85	0.72	
7S	SHED S			VALUE				99	R1	1	1	1	1	1	
8	SHELTER	10	90,000	AREA			10	00	R1	1.62	1.35	1	0.85	0.72	
8S	SHELTER S			VALUE				99	R1	1	1	1	1	1	
6	SHOP	12	20,000	AREA			20	00	R1	1.62	1.35	1	0.85	0.72	
6S	SHOP S			VALUE				99	R1	1	1	1	1	1	
59S	SILO S			VALUE				99	R1	1	1	1	1	1	
9	STABLE	10	90,000	AREA			20	00	R1	1.62	1.35	1	0.85	0.72	
9S	STABLE S			VALUE				99	R1	1	1	1	1	1	
30	SUMMER KITCHEN	80	5,000	AREA			21	00	R1	1.62	1.35	1	0.85	0.72	
30S	SUMMER KITCHEN S			VALUE				99	R1	1	1	1	1	1	
59	Silo	10	500,000	AREA			1.2	00	R1	1.62	1.35	1	0.85	0.72	
68S	TANK ABOVE GROUND S			VALUE				99	R1	1	1	1	1	1	
69S	TANK ELEVATED S			VALUE				99	R1	1	1	1	1	1	
27S	TENNANT HOUSE S			VALUE				99	R1	1	1	1	1	1	
16	TENNIS COURT	1	100,000	AREA			3	00	R1	1.62	1.35	1	0.85	0.72	
16S	TENNIS COURT S			VALUE				99	R1	1	1	1	1	1	
25	TOBACCO BARN	1	10,000	AREA			1	00	R1	1	1	1	1	1	
25S	TOBACCO BARN S			VALUE				99	R1	1	1	1	1	1	
68	Tank Above Ground	10	999,999	AREA			1	00	R1	1.62	1.35	1	0.85	0.72	
69	Tank Elevated	10	999,999	AREA			0	1.3	00	R1	1.62	1.35	1	0.85	0.72
3	UNFIN BRICK GAR	10	50,000	AREA			35	00	R1	1.62	1.35	1	0.85	0.72	
3S	UNFIN BRICK GAR S			VALUE				99	R1	1	1	1	1	1	

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**CAMA-Residential : OBYS 2024 (RCOBY)**  
**CAMA Other Building and Yard Items Table (100%)**

\*Note: OBYS can be valued 1 of 9 ways. 1.- Area 2.-Lineal 3.-Cylinder Area 4.-Quantity 5.-Depth/Lineal 6.-Cylinder Volume 7.-Flat Value 8.-Cubic Feet 9.-Miles. The CDU TBL column in this table tells the system which Commercial CDU table to use from the Commercial CDU Lookups table (CCDU) for a specific OBYS code. The DEP TBL column tells the system which depreciation table to use from the Depreciation Factors (RCDEPR) table for a specific OBYS code.

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CODE	Description	Units of Measure			Rate 1	Rate 2	Rate 3	DEP TBL	CDU TBL	Grade				
		Min Size	Max Size	Measure						A	B	C	D	E
1	UNFIN FRAME GAR	1	1,000,000	AREA			30	00	R1	1.62	1.35	1	0.85	0.72
1S	UNFIN FRAME GAR S			VALUE				99	R1	1	1	1	1	1
11	UTILITY BUILDING	1	20,000	AREA			15	00	R1	1.62	1.35	1	0.85	0.72
11S	UTILITY BUILDING S			VALUE				99	R1	1	1	1	1	1
101	VINYL FENCE	10	200,000	AREA			3	00	R1	1.62	1.35	1	0.85	0.72
101S	VINYL FENCE S			VALUE				99	R1	1	1	1	1	1
93	WOOD DECK	1	1,000,000	AREA			12	00	R1	1.62	1.35	1	0.85	0.72
93S	WOOD DECK S			VALUE				99	R1	1	1	1	1	1
18	WOOD FENCE	10	200,000	AREA			3	00	R1	1.62	1.35	1	0.85	0.72
18S	WOOD FENCE S			VALUE				99	R1	1	1	1	1	1

CAMA-Residential: OBY Modifiers 2024			Residential OBY	
Cost Mod Code Table				
Code	Mod Code	Description	Rate/ Sq.Ft.	Fixed Cost
AB1	1	WOOD LOFT FLOOR	1.95	
AB1	2	GAMBREL/ARCH TYPE ROOF	1.40	
AB1	3	STALLS AND PARTITION	0.40	
AB1	4	EARTH FLOOR	-1.55	
AB1	5	NO LIGHTING	-0.40	
AB2	1	WOOD LOFT DOOR	1.95	
AB2	2	GAMBREL/ARCH TYPE ROOF	1.40	
AB2	3	STALLS AND PARTITION	0.40	
AB2	4	EARTH FLOOR	-1.55	
AB2	5	NO LIGHTING	-0.40	
AB3	1	WOOD LOFT FLOOR	3.00	
AB3	2	GAMBREL/ARCH TYPE ROOF	6.00	
AB3	3	STALLS & PARTITIONS	10.00	
AB3	4	EARTH FLOOR	-2.65	
AB3	5	NO LIGHTING	8.00	
AB4	1	WOOD LOFT FLOOR	3.00	
AB4	2	GAMBREL/ARCH TYPE ROOF	6.00	
AB4	3	STALLS & PARTITIONS	10.00	
AB4	4	EARTH FLOOR	-2.65	
AB4	5	NO LIGHTING	8.00	
AC1	1	STORAGE BIN OVER WOOD	2.80	
AC1	2	STORAGE BIN OVER WIRE	1.80	
AC1	3	LIGHTING	0.65	
AC2	1	STORAGE BIN OVER WOOD	2.80	
AC2	2	STORAGE BIN OVER WELDED	1.80	
AC2	3	LIGHTING	0.65	
AC3	1	NO CONCRETE SLAB		(410)
AC3	2	NO ROOF 35'		(410)
AC3	3	NO ROOF 45'		(550)
AC4	1	NO CONCRETE SLAB		(410)
AC4	2	NO ROOF 35'		(410)
AC4	3	NO ROOF 45'		(550)
AC5	1	NO CONCRETE SLAB		(410)
AC5	2	NO ROOF 35'		(410)
AC5	3	NO ROOF 45'		(550)
AC6	1	NO CONCRETE SLAB		(410)
AC6	2	NO ROOF 35'		(410)
AC6	3	NO ROOF 45'		(550)
AD1	1	EARTH FLOOR	-1.55	
AD1	2	NO LIGHTING	-0.40	
AH1	1	1 STY INSULATION	2.10	
AH1	2	INSULATION SECOND FLOOR	0.70	

CAMA-Residential: OBY Modifiers 2024			Residential OBY	
Cost Mod Code Table				
Code	Mod Code	Description	Rate/ Sq.Ft.	Fixed Cost
AH1	3	INSULATION THIRD FLOOR	0.70	
AH1	4	EARTH FLOOR	-1.55	
AH1	5	SINGLE PITCH ROOF	-0.40	
AH2	1	INSULATION FIRST FLOOR	2.10	
AH2	2	INSULATION SECOND FLOOR	0.70	
AH2	3	INSULATION THIRD FLOOR	0.70	
AH2	4	EARTH FLOOR	-1.55	
AH2	5	SINGLE PITCH ROOF	-0.40	
AH3	1	INSULATION FIRST FLOOR	2.10	
AH3	2	INSULATION SECOND FLOOR	0.70	
AH3	3	INSULATION THIRD FLOOR	0.70	
AH3	4	EARTH FLOOR	-1.55	
AH3	5	SINGLE PITCH ROOF	-0.40	
AH4	1	INSULATION FIRST FLOOR	2.10	
AH4	2	INSULATION SECOND FLOOR	0.70	
AH4	3	INSULATION THIRD FLOOR	0.70	
AH4	4	EARTH FLOOR	-1.55	
AH4	5	SINGLE PITCH ROOF	-0.40	
AH5	1	INSULATION FIRST FLOOR	2.10	
AH5	2	INSULATION SECOND FLOOR	0.70	
AH5	3	INSULATION THIRD FLOOR	0.70	
AH5	4	EARTH FLOOR	-1.55	
AH5	5	SINGLE PITCH ROOF	-0.40	
AH6	1	INSULATION FIRST FLOOR	2.10	
AH6	2	INSULATION SECOND FLOOR	0.70	
AH6	3	INSULATION THIRD FLOOR	0.70	
AH6	4	EARTH FLOOR	-1.55	
AH6	5	SINGLE PITCH ROOF	-0.40	
AL1	1	EARTH FLOOR	-1.55	
AM1	1	METAL ROOF	0.75	
AM1	2	WOOD SHINGLE	0.65	
AM1	3	COMPOSITION ROOF	-0.65	
AM1	4	NO HEATING	-2.15	
AM2	1	METAL ROOF	0.75	
AM2	2	WOOD SHINGLE	0.65	
AM2	3	COMPOSITION ROOF	-0.65	
AM2	4	NO HEATING	-2.15	
AM3	1	METAL ROOF	0.75	
AM3	2	WOOD SHINGLE	0.65	
AM3	3	COMPOSITION ROOF	-0.65	
AM3	4	NO HEATING	-2.15	
AM4	1	METAL ROOF	0.75	

**CAMA-Residential: OBY Modifiers 2024** **Residential OBY**  
**Cost Mod Code Table**

Code	Mod Code	Description	Rate/ Sq.Ft.	Fixed Cost
AM4	2	WOOD SHINGLE	0.65	
AM4	3	COMPOSITION ROOF	-0.65	
AM4	4	NO HEATING	-2.15	
AM5	1	METAL ROOF	0.75	
AM5	2	WOOD SHINGLE	0.65	
AM5	3	COMPOSITION ROOF	-0.65	
AM5	4	NO HEATING	-2.15	
AM6	1	METAL ROOF	0.75	
AM6	2	WOOD SHINGLE	0.65	
AM6	3	COMPOSITION ROOF	-0.65	
AM6	4	NO HEATING	-2.15	
AO1	1	NO LIGHTING	-0.65	
AO1	2	CONCRETE FLOOR	1.55	
AO2	1	NO LIGHTING	-0.65	
AO2	2	CONCRETE FLOOR	1.55	
AO3	1	NO LIGHTING	-0.65	
AO3	2	CONCRETE FLOOR	1.55	
AP1	1	TRUSS ROOF SPAN TO 50'	0.35	
AP1	2	CONCRETE FLOOR	1.55	
AP1	3	INSULATION	0.35	
AP1	4	WOOD LINING	1.00	
AP2	1	TRUSS ROOF SPAN TO 50'	0.35	
AP2	2	CONCRETE FLOOR	1.55	
AP2	3	INSULATION	0.35	
AP2	4	WOOD LINING	1.00	
AP3	1	TRUSS ROOF SPAN TO 50'	0.35	
AP3	2	CONCRETE FLOOR	1.55	
AP3	3	INSULATION	0.35	
AP3	4	WOOD LINING	1.00	
AP4	1	TRUSS ROOF SPAN TO 50'	0.35	
AP4	2	CONCRETE FLOOR	1.55	
AP4	3	INSULATION	0.35	
AP4	4	WOOD LINING	1.00	
AP5	1	TRUSS ROOF SPAN TO 50'	0.35	
AP5	2	CONCRETE FLOOR	1.55	
AP5	3	INSULATION	0.35	
AP5	4	WOOD LINING	1.00	
AP6	1	TRUSS ROOF SPAN TO 50'	0.35	
AP6	2	CONCRETE FLOOR	1.55	
AP6	3	INSULATION	0.35	
AP6	4	WOOD LINING	1.00	
AQ1	1	LIGHTING	0.70	

CAMA-Residential: OBY Modifiers 2024			Residential OBY	
Cost Mod Code Table				
Code	Mod Code	Description	Rate/ Sq.Ft.	Fixed Cost
AQ1	2	ASPHALT FLOOR	0.70	
AQ1	3	CONCRETE FLOOR	1.55	
AR1	1	WOOD STORAGE BIN	2.80	
AR1	2	METAL WALL	0.65	
AR1	3	METAL ROOF	0.20	
AR1	4	WOOD VENTILATING DUCT	1.40	
AR1	5	NO LIGHTING	-0.65	
AR1	6	PIER FOUNDATION	-1.05	
AS1	1	17' AUTOMATIC UNLOADER		11,800
AS1	2	20' AUTOMATIC UNLOADER		11,930
AS1	3	25' AUTOMATIC UNLOADER		16,730
AS1	4	17' RAISED ARM AUGER		4,190
AS1	5	20' RAISED ARM AUGER		4,510
AS1	6	25' RASIED ARM AUGER		4,840
AS2	1	17' AUTOMATIC UNLOADER		11,800
AS2	2	20' AUTOMATIC UNLOADER		11,930
AS2	3	25' AUTOMATIC UNLOADER		16,730
AS2	4	17' RAISED ARM AUGER		4,190
AS2	5	20' RAISED ARM AUGER		4,510
AS2	6	25' RAISED ARM AUGER		4,840
AS3	1	17' AUTOMATIC UNLOADER		11,800
AS3	2	20' AUTOMATIC UNLOADER		11,930
AS3	3	25' AUTOMATIC UNLOADER		16,730
AS3	4	17' RAISED ARM AUGER		4,190
AS3	5	20' RAISED ARM AUGER		4,510
AS3	6	25' RAISED ARM AUGER		4,840
AS4	1	17' AUTOMATIC UNLOADER		11,800
AS4	2	20' AUTOMATIC UNLOADER		11,930
AS4	3	25' AUTOMATIC UNLOADER		16,730
AS4	4	17' RAISED ARM AUGER		4,190
AS4	5	20' RAISED ARM AUGER		4,510
AS4	6	25' RAISED ARM AUGER		4,840
AS5	1	17' AUTOMATIC UNLOADER		11,800
AS5	2	20' AUTOMATIC UNLOADER		11,930
AS5	3	25' AUTOMATIC UNLOADER		16,730
AS5	4	17' RAISED ARM AUGER		4,190
AS5	5	20' RAISED ARM AUGER		4,510
AS5	6	25' RAISED ARM AUGER		4,840
AS6	1	17' AUTOMATIC UNLOADER		11,800
AS6	2	20' AUTOMATIC UNLOADER		11,930
AS6	3	25' AUTOMATIC UNLOADER		16,730
AS6	4	17' RAISED ARM AUGER		4,190

CAMA-Residential: OBY Modifiers 2024				Residential OBY
Cost Mod Code Table				
Code	Mod Code	Description	Rate/ Sq.Ft.	Fixed Cost
AS6	5	20' RAISED ARM AUGER		4,510
AS6	6	25' RAISED ARM AUGER		4,840
AV1	1	25% CONCRETE PIT AREA	1.95	
AV1	2	100% CONCRETE PIT AREA	4.15	
AW1	1	25% CONCRETE PIT AREA	1.95	
AW1	2	100% CONCRETE PIT AREA	4.15	
AW2	1	25% CONCRETE PIT AREA	1.95	
AW2	2	100% CONCRETE PIT AREA	4.15	
AX1	1	LIGHTING	0.70	
AX1	2	ASPHALT FLOOR	0.30	
AX1	3	CONCRETE FLOOR	0.85	
AZ1	1	CONCRETE FLOOR	3.00	
AZ1	2	LIGHTING	3.00	
CC1	2	HEATING SYSTEM	4.00	
CC1	3	UNFINISHED 2ND FLOOR	7.00	
CC1	4	FULL FINISHED ATTIC	8.50	
CC1	5	FINISHED 1/2 STORY	10.00	
CC1	6	BASEMENT	8.00	
CS1	1	ELECTRIC	250.00	
CS1	2	SEWER	500.00	
EA1	1	FINISHED BSMT	46.20	
EA1	2	UN FINISHED BSMT	12.30	
EA2	1	FINISHED BSMT	32.80	
EA2	2	UNFINISHED BSMT	8.70	
EC1	1	FINISHED BSMT	43.30	
EC1	2	UNFINISHED BSMT	12.00	
EC2	1	FINISHED BSMT	55.30	
EC2	2	UNFINISHED BSMT	15.50	
ED1	1	FINISHED BSMT	38.10	
ED1	2	UNFINISHED BSMT	10.40	
EF1	1	FINISHED BSMT	42.60	
EF1	2	UNFINISHED BSMT	12.30	
EG1	1	FINISHED BSMT	35.30	
EG1	2	UNFINISHED BSMT	9.40	
EG2	1	FINISHED BSMT	47.30	
EG2	2	UNFINISHED BSMT	12.60	
EH1	1	FINISHED BSMT	65.70	
EH1	2	UNFINISHED BSMT	19.00	
EJ1	1	FINISHED BSMT	78.70	
EJ1	2	UNFINISHED BSMT	22.10	
EL1	1	FINISHED BSMT	44.90	
EL1	2	UNFINISHED BSMT	12.00	

CAMA-Residential: OBY Modifiers 2024			Residential OBY	
Cost Mod Code Table				
Code	Mod Code	Description	Rate/ Sq.Ft.	Fixed Cost
EN1	1	FINISHED BSMT	48.40	
EN1	2	UNFINISHED BSMT	13.90	
EP1	1	FINISHED BSMT	43.30	
EP1	2	UNFINISHED BSMT	12.00	
ES1	1	FINISHED BSMT	41.40	
ES1	2	UNFINISHED BSMT	12.00	
ES2	1	FINISHED BSMT	55.30	
ES2	2	UNFINISHED BSMT	15.50	
RF1	1	PLUMBING FIXTURES	1.00	
RF1	2	HEATING SYSTEM	5.00	
RF1	3	UNFINISHED 2ND FLOOR	7.00	
RF1	4	FULL FINISHED ATTIC	8.50	
RF1	5	1/2 STORY	11.00	
RF1	6	BASEMENT	4.00	
RG1	1	DIRT FLOOR	-2.65	
RG1	2	UNFINISHED SECOND FLOOR	13.00	
RG1	3	FINISHED SECOND FLOOR 20%	15.00	
RG1	4	FINISHED SECOND FLOOR 40%	17.00	
RG1	5	FINISHED SECOND FLOOR 55%	19.00	
RG1	6	FINISHED SECOND FLOOR 75%	21.00	
RG1	7	FINISHED SECOND FLOOR 100%	23.00	
RG1	8	BASEMENT	10.00	
RG2	1	DIRT FLOOR	-2.65	
RG2	2	UNFINISHED 2ND FLOOR	15.00	
RG2	3	FINISHED 2ND FLOOR 20%	17.00	
RG2	4	FINISHED 2ND FLOOR 40%	19.00	
RG2	5	FINISHED 2ND FLOOR 55%	21.00	
RG2	6	FINISHED 2ND FLOOR 75%	23.00	
RG2	7	FINISHED 2ND FLOOR 100%	25.00	
RG2	8	BASEMENT	10.00	
RG3	1	DIRT FLOOR	-2.65	
RG3	2	UNFINISHED 2ND FLOOR	15.00	
RG3	3	FINISHED 2ND FLOOR 20%	17.00	
RG3	4	FINISHED 2ND FLOOR 40%	19.00	
RG3	5	FINISHED 2ND FLOOR 55%	21.00	
RG3	6	FINISHED 2ND FLOOR 75%	23.00	
RG3	7	FINISHED 2ND FLOOR 100%	25.00	
RG3	8	BASEMENT	10.00	
RM1	1	CENTRAL AIR CONDITIONING	1.00	
RM1	2	METAL FIREPLACE		1,260
RM1	3	SLIDE OUT/ROLLOUT ROOM		1,890
RM1	4	TIP-OUT ROOM		1,260

CAMA-Residential: OBY Modifiers 2024			Residential OBY	
Cost Mod Code Table				
Code	Mod Code	Description	Rate/ Sq.Ft.	Fixed Cost
RM2	1	CENTRAL AIR CONDITIONING	1.00	
RM2	2	METAL FIREPLACE		1,260
RM2	3	SLIDE OUT/ROLLOUT ROOM		1,890
RM2	4	TIP-OUT ROOM		1,260
RM4	1	CENTRAL AIR CONDITIONING	1.00	
RM4	2	METAL FIREPLACE		1,260
RM4	3	SLIDE OUT/ROLL OUT ROOM		1,890
RM4	4	TIP OUT ROOM		1,260
RP1	1	NO FILTER		(1,320)
RP1	2	GAS OR PROPANE HEATING		1,060
RP1	3	ELECTRIC HEATING		2,310
RP1	4	DIVING BOARD		440
RP1	5	CHROME OR STEEL LADDER		180
RP1	6	UNDERWATER LIGHTING		160
RP2	1	NO FILTER		(1,320)
RP2	2	GAS OR PROPANE HEATING		1,060
RP2	3	ELECTRIC HEATING		2,310
RP2	4	DIVING BOARD		440
RP2	5	CHROME OR STEEL LADDER		180
RP2	6	UNDERWATER LIGHTING		160
RP3	1	NO FILTER		(1,320)
RP3	2	GAS OR PROPANE HEATING		1,060
RP3	3	ELECTRIC HEATING		2,310
RP3	4	DIVING BOARD		440
RP3	5	CHROME OR STEEL LADDER		180
RP3	6	UNDERWATER LIGHTING		160
RP4	1	NO FILTER		(1,320)
RP4	2	GAS OR PROPANE HEATING		1,060
RP4	3	ELECTRIC HEATING		2,310
RP4	4	DIVING BOARD		440
RP4	5	CHROME OR STEEL LADDER		180
RP4	6	UNDERWATER LIGHTING		160
RP5	1	NO FILTER		(1,320)
RP5	2	GAS OR PROPANE HEATING		1,060
RP5	3	ELECTRIC HEATING		2,310
RP5	4	DIVING BOARD		440
RP5	5	CHROME OR STEEL LADDER		180
RP5	6	UNDERWATER LIGHTING		160
RS1	1	CONCRETE FLOOR	3.00	
RS1	2	LIGHTING	3.00	
RS2	1	CONCRETE FLOOR	3.00	
RS2	2	LIGHTING	3.00	
RS3	1	CONCRETE FLOOR	3.00	
RS3	2	LIGHTING	3.00	

**CAMA-Residential: Depreciation Factors 2024 (RCDEPR)**

**CDU Percent Good**

**Residential Dwellings and Manufactured Homes Depreciation Table '01'**

Age	CDU Values:									
	Excellent	Very Good	Good	Average	Fair	Poor	P-	Very Poor	V-	Un Sound
1	100	100	100	99	98	90	97	80	5	0
2	100	100	99	98	97	89	94	79	5	0
3	99	99	98	97	96	87	92	78	5	0
4	99	99	97	96	95	86	90	77	5	0
5	98	98	96	95	94	85	88	76	5	0
6	98	98	96	94	93	84	86	75	5	0
7	97	97	95	93	91	83	84	74	5	0
8	97	97	94	92	89	82	81	73	5	0
9	96	96	94	91	88	80	79	72	5	0
10	96	96	93	90	86	79	77	71	5	0
11	95	95	92	89	85	78	75	70	5	0
12	95	95	92	88	84	77	74	69	5	0
13	94	94	91	87	82	75	72	68	5	0
14	94	94	90	86	81	74	70	67	5	0
15	93	93	90	85	80	72	68	66	5	0
16	93	93	89	84	78	71	66	65	5	0
17	92	92	88	83	77	70	64	63	5	0
18	92	92	88	82	76	69	62	61	5	0
19	91	91	87	81	74	67	60	59	5	0
20	91	91	86	80	73	66	59	58	5	0
21	90	90	86	79	72	65	57	56	5	0
22	90	90	85	78	70	63	55	54	5	0
23	89	89	84	77	69	62	53	52	5	0
24	89	89	86	76	68	60	51	50	5	0
25	88	88	86	75	67	59	49	48	5	0
26	88	88	85	74	65	57	48	47	5	0
27	87	87	85	73	64	56	46	45	5	0
28	87	87	84	72	63	55	44	43	5	0
29	86	86	80	71	61	53	42	41	5	0
30	86	86	80	70	60	52	40	39	5	0
31	85	85	79	69	59	51	38	37	5	0
32	85	85	78	68	58	50	37	36	5	0
33	84	84	78	67	57	49	35	34	5	0
34	84	84	77	66	56	48	34	33	5	0
35	83	83	76	65	55	47	33	32	5	0
36	83	83	76	64	54	46	32	31	5	0
37	82	82	75	63	53	45	31	30	5	0
38	82	82	74	62	52	44	30	29	5	0
39	81	81	74	61	51	43	29	28	5	0
40	81	81	73	60	50	42	28	27	5	0
41	80	80	72	59	49	41	27	26	5	0
42	80	80	72	58	48	40	26	25	5	0
43	79	79	71	57	47	39	25	24	5	0
44	79	79	70	56	46	38	24	23	5	0
45	78	78	70	55	45	37	24	22	5	0
46	78	78	69	54	44	36	24	21	5	0
47	77	77	68	53	43	35	24	21	5	0
48	77	77	68	52	42	34	24	21	5	0

**CAMA-Residential: Depreciation Factors 2024 (RCDEPR)**  
**CDU Percent Good**  
**Residential Dwellings and Manufactured Homes Depreciation Table '01'**

Age	CDU Values:									
	Excellent	Very Good	Good	Average	Fair	Poor	P-	Very Poor	V-	Un Sound
49	76	76	67	51	41	33	24	21	5	0
50	76	76	67	50	40	32	24	21	5	0
51	75	75	66	49	39	31	24	21	5	0
52	75	75	66	48	38	30	24	21	5	0
53	74	74	65	47	37	29	24	21	5	0
54	74	74	65	46	36	28	24	21	5	0
55	73	73	64	45	35	27	24	21	5	0
56	73	73	64	44	34	26	24	21	5	0
57	72	72	63	43	33	25	24	21	5	0
58	72	72	63	42	32	25	24	21	5	0
59	71	71	62	41	31	24	24	21	5	0
60	71	71	62	41	31	24	24	21	5	0
999	25	25	25	25	25	24	24	21	5	0



**CAMA-Residential: Depreciation Factors (RCDEPR)**  
**CDU Percent Good**  
**Commercial 20 Year Life Depreciation Table '20'**

Age	CDU Values:									
	Excellent	Very Good	Good	Average	Fair	Poor	P-	Very Poor	V-	Un Sound
0	100	100	100	100	100	100	100	100	100	100
1	100	100	100	99	83	62	42	31	20	10
2	99	98	98	97	82	61	41	31	20	10
3	98	97	96	95	80	60	41	30	19	10
4	97	95	95	93	78	59	41	30	19	9
5	96	94	93	91	77	58	40	30	19	9
6	95	92	91	89	75	57	40	30	19	9
7	94	91	89	87	73	56	40	29	19	9
8	93	89	88	85	72	55	39	29	18	9
9	92	88	86	83	70	54	39	29	18	8
10	91	86	84	81	68	53	38	29	18	8
11	90	85	82	79	67	51	38	28	18	8
12	89	83	81	77	65	50	38	28	17	8
13	88	82	79	75	63	49	37	28	17	7
14	87	80	77	73	62	48	37	27	17	7
15	86	79	75	72	60	47	37	27	17	7
16	85	77	74	70	58	46	36	27	16	7
17	84	76	72	68	57	45	36	26	16	6
18	83	74	70	66	55	44	36	26	16	6
19	82	73	68	64	54	43	35	26	16	6
20	81	71	67	62	52	42	35	26	15	6
999	80	70	65	60	50	40	35	25	15	5

**CAMA-Residential: Depreciation Factors (RCDEPR)**  
**CDU Percent Good**  
**Commercial 30 Year Life Depreciation Table '30'**

Age	Values:									
	Excellent	Very Good	Good	Average	Fair	Poor	P-	Very Poor	V-	Un Sound
0	100	100	100	100	100	100	100	100	100	100
1	100	100	100	99	83	62	42	31	20	10
2	99	99	99	98	82	62	41	31	20	10
3	99	98	98	96	81	61	41	31	20	10
4	98	97	96	95	80	61	41	31	20	10
5	97	96	95	94	79	60	41	30	19	10
6	97	95	94	92	78	60	40	30	19	10
7	96	94	93	91	77	59	40	30	19	9
8	95	93	92	90	76	58	40	30	19	9
9	95	92	91	88	74	58	40	30	19	9
10	94	91	89	87	73	57	40	29	19	9
11	93	90	88	86	72	57	39	29	18	9
12	93	89	87	85	71	56	39	29	18	9
13	92	88	86	83	70	56	39	29	18	8
14	91	87	85	82	69	55	39	29	18	8
15	91	86	84	81	68	57	38	28	18	8
16	90	85	82	79	67	54	38	28	18	8
17	89	84	81	78	66	53	38	28	17	8
18	89	83	80	77	65	53	38	28	17	8
19	88	82	79	75	63	52	37	28	17	7
20	87	81	78	74	62	52	37	27	17	7
21	87	80	77	73	61	51	37	27	17	7
22	86	79	75	72	60	51	37	27	17	7
23	85	78	74	70	59	50	36	27	16	7
24	85	77	73	69	58	49	36	27	16	7
25	84	76	72	68	57	49	36	26	16	6
26	83	75	71	66	56	48	36	26	16	6
27	83	74	70	65	55	48	36	26	16	6
28	82	73	68	64	54	47	35	26	16	6
29	81	72	67	62	52	47	35	26	15	6
30	81	71	66	61	51	46	35	25	15	6
999	80	70	65	60	50	45	35	25	15	5

**CAMA-Residential: Depreciation Factors (RCDEPR)**  
**CDU Percent Good**  
**Commercial 40 Year Life Depreciation Table '40'**

Age	Values:									
	Excellent	Very Good	Good	Average	Fair	Poor	P-	Very Poor	V-	Un Sound
0	100	100	100	100	100	100	100	100	100	100
1	100	100	100	99	85	70	60	40	20	10
2	100	99	99	98	84	69	59	40	20	10
3	99	99	98	97	83	69	59	39	20	10
4	99	98	97	96	82	68	57	39	20	10
5	98	97	97	95	82	68	58	39	20	10
6	98	96	96	94	81	67	57	38	19	9
7	97	96	95	93	80	66	56	38	19	9
8	97	95	94	92	79	66	56	37	19	9
9	96	94	93	91	78	65	55	37	19	9
10	96	93	92	90	77	64	54	37	19	9
11	95	93	91	89	76	64	54	36	19	9
12	95	92	90	88	75	63	53	36	19	9
13	94	91	90	87	75	63	53	36	19	9
14	94	90	89	86	74	62	52	35	18	8
15	93	90	88	85	73	61	51	35	18	8
16	93	89	87	84	72	61	51	35	18	8
17	92	88	86	83	71	60	50	34	18	8
18	92	87	85	82	70	59	49	34	18	8
19	91	87	84	81	69	59	49	33	18	8
20	91	86	83	80	68	58	48	33	18	8
21	90	85	83	80	68	58	48	33	18	8
22	90	84	82	79	67	57	47	32	17	7
23	89	84	81	78	66	56	46	32	17	7
24	89	83	80	77	65	56	46	31	17	7
25	88	82	79	76	64	55	45	31	17	7
26	88	81	78	75	63	54	44	31	17	7
27	87	81	77	74	62	54	44	30	17	7
28	87	80	76	73	61	53	43	30	17	7
29	86	79	76	72	61	53	43	30	17	7
30	86	78	75	71	60	52	42	29	16	6
31	85	78	74	70	59	51	41	29	16	6
32	85	77	73	69	58	51	41	28	16	6
33	84	76	72	68	57	50	40	28	16	6
34	84	75	71	67	56	49	39	28	16	6
35	83	75	70	66	55	49	39	27	16	6
36	83	74	69	65	54	48	38	27	16	6
37	82	73	69	64	54	48	38	27	16	6
38	82	72	68	63	53	47	37	26	15	5
39	81	72	67	62	52	46	36	26	15	5
40	81	71	66	61	51	46	36	25	15	5
999	80	70	65	60	50	45	35	25	15	5

**CAMA-Residential: Depreciation Factors (RCDEPR)**  
**CDU Percent Good**  
**Commercial 50 Year Life Depreciation Table '50'**

Age	Values:									
	Excellent	Very Good	Good	Average	Fair	Poor	P-	Very Poor	V-	Un Sound
0	100	100	100	100	100	100	100	100	100	10
1	100	100	100	99	85	70	60	40	20	10
2	100	99	99	98	84	70	60	40	20	10
3	99	99	99	97	84	69	59	39	20	10
4	99	98	98	97	83	69	59	39	20	10
5	98	98	97	96	82	68	58	39	20	10
6	98	97	97	95	82	68	58	39	20	10
7	98	96	96	94	81	68	57	38	19	9
8	97	96	95	94	80	67	57	38	19	9
9	97	95	94	93	79	66	56	38	19	9
10	96	95	94	92	79	66	56	37	19	9
11	96	94	93	91	78	65	55	37	19	9
12	96	93	92	90	77	65	55	37	19	9
13	95	93	92	90	77	65	54	36	19	9
14	95	92	91	89	76	64	54	36	19	9
15	94	92	90	88	75	63	53	36	19	9
16	94	91	90	87	75	63	53	36	19	9
17	94	90	89	87	74	62	52	35	18	8
18	93	90	88	86	73	62	52	35	18	8
19	93	89	87	85	72	61	51	35	18	8
20	92	89	87	84	72	61	51	34	18	8
21	92	88	86	83	71	60	50	34	18	8
22	92	87	85	83	70	60	50	34	18	8
23	91	87	85	82	70	59	49	33	18	8
24	91	86	84	81	69	59	49	33	18	8
25	90	86	83	80	68	58	48	33	18	8
26	90	85	82	80	67	58	48	33	18	8
27	90	84	82	79	67	57	47	32	17	7
28	89	84	81	78	66	57	47	31	17	7
29	89	83	80	77	65	56	46	32	17	7
30	88	83	80	76	65	56	46	31	17	7
31	88	82	79	76	64	55	45	31	17	7
32	88	81	78	75	63	55	45	31	17	7
33	87	81	78	74	63	54	44	30	17	7
34	87	80	77	73	62	54	44	30	17	7
35	86	80	76	72	61	53	43	30	17	7
36	86	79	75	72	60	53	43	30	17	7
37	86	78	75	71	60	52	42	29	16	6
38	85	78	74	70	59	52	42	29	16	6
39	85	77	73	69	58	51	41	29	16	6
40	84	77	73	69	58	51	41	28	16	6
41	84	76	72	68	57	50	40	28	16	6
42	84	75	71	67	56	50	40	28	16	6
43	83	75	71	66	56	49	39	27	16	6
44	83	74	70	65	56	49	39	27	16	6
45	82	74	69	65	54	48	38	27	16	6
46	82	73	68	64	53	48	38	27	15	6
47	82	72	68	63	53	47	37	26	15	5
48	81	72	67	62	52	47	37	26	15	5
49	81	71	66	62	51	46	36	26	15	5
50	80	71	66	61	51	46	36	25	15	5
999	80	70	65	60	50	45	35	25	15	5

**CAMA-Residential: Depreciation Factors (RCDEPR)**  
**CDU Percent Good**  
**Commercial 60 Year Life Depreciation Table '60'**

Age	Values:									
	Excellent	Very Good	Good	Average	Fair	Poor	P-	Very Poor	V-	Un Sound
0	100	100	100	100	100	100	100	100	100	100
1	100	100	100	99	85	70	60	40	20	10
2	100	100	99	98	84	70	60	40	20	10
3	99	99	99	98	84	69	59	40	20	10
4	99	99	98	97	83	69	59	39	20	10
5	99	98	98	96	83	68	58	39	20	10
6	98	98	97	96	82	68	58	39	20	10
7	98	97	97	95	82	68	58	39	20	10
8	98	97	96	94	81	67	57	38	19	9
9	97	96	95	94	80	67	57	38	19	9
10	97	96	95	93	80	66	56	38	19	9
11	97	95	94	92	79	66	56	38	19	9
12	96	95	94	92	79	65	55	37	19	9
13	96	94	93	91	76	65	55	37	19	9
14	96	94	92	91	77	65	55	37	19	9
15	95	93	92	90	77	64	54	37	19	9
16	95	93	91	89	76	64	54	36	19	9
17	95	92	91	89	76	63	53	36	19	9
18	94	92	90	88	75	63	53	36	19	9
19	94	91	90	87	75	63	53	36	19	9
20	94	91	89	87	74	62	52	35	18	8
21	93	90	88	86	73	62	52	35	18	8
22	93	90	88	85	73	61	51	35	18	8
23	93	89	87	85	72	61	51	35	18	8
24	92	89	87	84	72	60	50	34	18	8
25	92	88	86	83	71	60	50	34	18	8
26	92	88	85	83	70	60	50	34	18	8
27	91	87	85	82	70	59	49	34	18	8
28	91	87	84	81	69	59	49	33	18	8
29	91	86	84	81	69	58	48	33	18	8
30	90	86	83	80	68	58	48	33	18	8
31	90	85	83	79	68	58	48	33	18	8
32	90	85	82	79	67	57	47	32	17	7
33	89	84	81	78	66	57	47	32	17	7
34	89	84	81	78	66	56	46	32	17	7
35	89	83	80	77	65	55	45	31	17	7
36	88	83	80	76	65	55	45	31	17	7
37	88	82	79	76	64	55	45	31	17	7
38	88	82	78	75	63	55	45	31	17	7
39	87	81	78	74	63	54	44	30	17	7
40	87	81	77	74	62	54	44	30	17	7
41	87	80	77	73	62	53	43	30	17	7
42	86	80	76	72	61	53	43	30	17	7
43	86	79	76	72	61	53	43	30	17	7
44	86	79	75	71	60	52	42	29	16	6
45	85	78	74	70	59	52	42	29	16	6
46	85	78	74	70	59	51	41	29	16	6
47	85	77	73	69	58	51	41	29	16	6

**CAMA-Residential: Depreciation Factors (RCDEPR)**  
**CDU Percent Good**  
**Commercial 60 Year Life Depreciation Table '60'**

Age	Values:									
	Excellent	Very Good	Good	Average	Fair	Poor	P-	Very Poor	V-	Un Sound
48	84	77	73	68	58	50	40	28	16	6
49	84	76	72	68	57	50	40	28	16	6
50	84	76	71	67	56	50	40	28	16	6
51	83	75	71	66	56	49	39	28	16	6
52	83	75	70	66	55	49	39	27	16	6
53	83	74	70	65	55	48	38	27	16	6
54	82	74	69	65	54	48	38	27	16	6
55	82	73	69	64	54	48	38	27	16	6
56	82	73	68	63	53	47	37	26	15	5
57	81	72	67	63	52	47	37	26	15	5
58	81	72	67	62	52	46	36	26	15	5
59	81	71	66	61	51	46	36	26	15	5
60	80	71	66	61	51	45	35	25	15	5
999	80	70	65	60	50	45	35	25	15	5
999	100	100	100	100	100	100	100	100	100	100

**CAMA- Commercial Base (Cost):  
Commercial Structure Code Assignments 2024 (CISTRUCT)  
Commercial Structure Codes**

STRUCTURE CODE	DESCRIPTION	BASIC STRUCT	Construction Type	
			1 or 4 Frame/Lgt Steele	2 or 3 Masonry/Fireproof
1	SINGLE FAMILY	10	40	40
2	DUPLEX	10	40	40
3	MULTI FAMILY	10	40	40
4	MANUFACT HOME	10	30	30
5	GARDEN APTS	2	40	50
6	TOWNHOUSE APTS	10	40	40
7	ELEVATOR APTS	1	50	50
8	BANK BUILDING	5	40	50
9	BRANCH BANK	5	40	50
10	RESTAURANT	3	30	40
11	MOTEL	2	30	40
12	AUDITORIUM	6	50	60
13	PRISON	5	50	60
14	SHOPPING MALL	3	40	50
15	AUTOMOTIVE BLDG	4	30	40
16	AUTO SHOWROOM	5	30	40
17	BOWLING ALLEY	4	30	40
18	COUNTRY CLUB	5	40	50
19	COMPUTER CENTER	5	40	50
20	INDUSTRIAL OFFICE	4	40	50
21	DEPT STORE	3	40	50
22	TYPICAL OFFICE	5	40	50
23	BARBER SHOP	3	30	40
24	MEDICAL OFFICE	5	40	50
25	FRATERNAL BLDG	3	30	40
26	AUTO SERVICE CENTER	4	30	40
27	DAY CARE CENTER	3	30	40
28	RETAIL STORE	3	30	40
29	BRICK ADDITION	10	40	40
30	HEALTH CLUB	5	30	40
31	CONV MART	3	30	40
32	DISCOUNT STORE	3	30	40
33	SUPER MARKET	3	30	40
34	FAST FOOD REST	9	30	30
35	FRAME ADD	10	40	40
36	COMM SHOP CENTER	3	30	40
37	STORAGE WAREHSE	3	30	40
38	TRANSIT WAREHSE	4	30	40
39	DIST WAREHSE	4	30	40
40	COMM BLDG OTHER	3	30	40

**CAMA- Commercial Base (Cost):**  
**Commercial Structure Code Assignments 2024 (CISTRUCT)**  
**Commercial Structure Codes**

STRUCTURE CODE	DESCRIPTION	BASIC STRUCT	Construction Type	
			1 or 4 Frame/Lgt Steele	2 or 3 Masonry/Fireproof
41	VETERINARY HOSPITAL	3	30	40
42	POST OFFICE	5	50	60
43	NEIGHBOR SHOP CTR	3	30	40
44	CLUB HOUSE	3	30	40
45	CHURCH	5	50	60
46	DORMITORY	5	40	50
47	FIRE STATION	5	50	60
48	GYM	5	40	50
49	HOSPITAL	5	50	60
50	LIBRARY	5	50	60
51	SERVICE STATION	3	20	20
52	GOV BLDG	5	40	50
53	NURSING HOME	2	40	50
54	POLICE STATION	5	50	60
55	REST HOME	2	40	50
56	SCHOOL	5	50	60
57	THEATRE	6	30	40
58	LIGHT IND	4	40	50
59	MED IND	4	40	50
60	HEAVY IND	4	40	50
61	HOTEL	1	50	50
62	JAIL	5	50	60
63	LABORATORY	5	40	50
64	BOTTLING PLANT	4	40	50
65	CHEMICAL PLANT	5	40	50
67	DRIVE THRU CAR WASH	4	20	30
68	SELF SERVICE CAR WASH	7	20	20
69	LAUNDRY MAT	3	30	30
70	SKATING RINK	3	30	40
71	REGIONAL SHOP CTR	3	30	40
72	COUNTRY STORE	3	30	40
73	FEED MILL	3	30	30
74	FUNERAL HOME	10	40	50
75	TRUCK TERMINAL	4	30	40
79	TOBACCO WAREHOUSE	4	30	40
88	MINI STORAGE WAREHSE	4	30	40
89	COLD STORAGE	4	30	40
92	AUTO CAR WASH	4	20	30
105	MIXED RESIDENTIAL/COMMERCIAL	10	40	40
106	CONDO COMMON ELEMENT	10	40	40
107	CONDO FEE SIMPLE	10	40	40

**CAMA- Commercial Base (Cost):  
Commercial Structure Code Assignments 2024 (CISTRUCT)  
Commercial Structure Codes**

STRUCTURE CODE	DESCRIPTION	BASIC STRUCT	Construction Type	
			1 or 4 Frame/Lgt Steele	2 or 3 Masonry/Fireproof
212	APARTMENTS HIGH RISE	1	50	50
318	BRDING-ROOMING HOUSE	10	40	50
323	FOOD STAND	3	30	30
327	BAR/LOUNGE	3	30	40
332	AUTO SERVICE GARAGE	4	30	40
335	TRUCK STOP	4	30	40
338	PARKING GARAGE/DECK	4	40	40
339	KWIK LUBE	3	20	20
366	RADIO/TV/MIN PIC STUDIO	5	40	50
368	HANGAR	4	30	40
373	RETAIL SINGLE OCCUP	3	30	40
374	RETAIL MULTI OCCUP	3	30	40
384	SWIMMING-INDOOR POOL	4	20	30
405	RESEARCH & DEVELOPMENT	5	40	50
613	COLLEGES & UNIVERSITY	5	50	60
620	RELIGIOUS	5	50	60
670	CORRECTIONAL	5	50	60
680	CULTURAL FACILITIES	5	50	60
690	RAIL/BUS/AIR TERMINAL	5	40	50
695	COURTHOUSE	5	50	60
696	ARMORY	4	50	60
710	TELEPHONE EQUIPMENT BLDG	4	50	60
715	TELE SRV GAR FACILITY	4	40	50
720	RADIO/TV TRANSMITTER BLD	4	30	40

**CAMA-Commercial (Base Cost): Commercial Base SF Rates (CIBASE)**  
**Commercial Base Structure Rates (100%)**

		Construction Type			
		1	2	3	4
Structure Code	Floor Level	Wood Frame	Fire Resistant	Fire Proof	Pre-Eng Steel
1	Basement	17.35	18.50	18.50	15.95
1	First	13.75	18.50	25.15	12.75
1	Upper	12.50	16.80	22.85	8.15
2	Basement	11.50	13.95	13.95	15.15
2	First	12.40	15.75	23.10	12.00
2	Upper	11.30	14.25	21.00	9.65
3	Basement	17.65	19.50	19.50	17.50
3	First	14.20	20.40	25.90	15.05
3	Upper	12.90	18.50	23.55	13.70
4	Basement	14.45	15.50	15.50	12.55
4	First	13.15	14.45	19.10	11.75
4	Upper	11.90	13.15	17.25	10.60
5	Basement	14.45	20.00	20.00	16.05
5	First	17.43	24.10	30.70	16.65
5	Upper	15.80	21.90	27.85	15.10
6	Basement	17.25	20.50	20.50	16.55
6	First	17.00	25.85	33.75	16.80
6	Upper	15.50	23.50	30.70	15.30
7	Basement	14.00	15.05	15.05	12.10
7	First	12.75	14.00	18.50	11.30
7	Upper	11.55	12.75	16.80	10.35
8	Basement	20.00	21.85	21.85	14.95
8	First	18.45	27.20	34.85	11.00
8	Upper	16.75	24.75	31.70	8.55
9	Basement	18.70	20.60	20.60	18.50
9	First	15.00	21.60	27.50	15.90
9	Upper	13.65	19.60	24.90	14.50
10	Basement	5.95	6.95	6.95	5.95
10	First	13.10	15.20	15.20	13.10
10	Upper	12.00	13.85	13.85	12.00

<b>CAMA-Commercial (Base Cost): Commercial CDU Lookups (CICDU) CDU Table 'R1'</b>			
Phy Cond + Funct = CDU			Depr Tble Column
Condition	Function	CDU	
A-Average	A-Average	AV	Average
E-Excellent	E-Excellent	EX	Excellent
F-Fair	F-Fair	FR	Fair
G-Good	G-Good	GD	Good
P-Poor	1-Poor	P-	Poor minus
P-Poor	2-Fair	VP	Very Poor
P-Poor	3-Normal	V-	Very Poor Minus
P-Poor	P-Poor	PR	Poor
U-Unsound	U-Unsound	UN	Unsound
V-Very Good	V-Very Good	VG	Very Good

<b>CAMA-Commercial (Base Cost): Commercial CDU Lookups (CICDU) CDU Table '00'</b>			
Phy Cond + Funct = CDU			Depr Tble Column
Condition	Function	CDU	
A-Average	A-Average	GD	Good
A-Average	U-Unsound	P-	Poor minus

<b>CAMA-Commercial (Base Cost): Commercial CDU Lookups (CICDU) CDU Table 'M1'</b>			
Phy Cond + Funct = CDU			Depr Tble Column
Condition	Function	CDU	
A-Average	A-Average	GD	Good
A-Average	U-Unsound	P-	Poor minus
F-Fair	F-Fair	FR	Fair
G-Good	A-Average	AV	Average
G-Good	G-Good	VG	Very Good
P-Poor	F-Fair	PR	Poor
P-Poor	P-Poor	VP	Very Poor
U-Unsound	P-Poor	P	Poor
U-Unsound	U-Unsound	UN	Unsound

CAMA-Commercial (Base Cost): Commercial CDU Lookups (CICDU) CDU Table 'C1'			
Phy Cond + Funct = CDU			Depr Tble Column
Condition	Function	CDU	
3-Normal	3-Normal	AV	Average
A-Average	A-Average	AV	Average
1-Poor	0-Unsound	UN	Unsound
1-Poor	1-Poor	V-	Very Poor Minus
1-Poor	2-Fair	VP	Very Poor
1-Poor	3-Normal	P-	Poor minus
2-Fair	0-Unsound	V-	Very Poor Minus
2-Fair	1-Poor	VP	Very Poor
3-Normal	0-Unsound	VP	Very Poor
3-Normal	1-Poor	P-	Poor minus
3-Normal	4-Good	GD	Good
3-Normal	5-Excellent	VG	Very Good
4-Good	0-Unsound	P-	Poor minus
4-Good	4-Good	VG	Very Good
4-Good	5-Excellent	EX	Excellent
5-Excellent	0-Unsound	PR	Poor
5-Excellent	2-Fair	AV	Average
5-Excellent	3-Normal	VG	Very Good
5-Excellent	4-Good	EX	Excellent
A-Average	A-Average	AV	Average
A-Average	G-Good	GD	Good
E-Excellent	E-Excellent	EX	Excellent
E-Excellent	G-Good	EX	Excellent
E-Excellent	U-Unsound	PR	Poor
F-Fair	A-Average	FR	Fair
F-Fair	E-Excellent	GD	Good
F-Fair	F-Fair	FR	Fair
F-Fair	G-Good	AV	Average
F-Fair	P-Poor	PR	Poor
F-Fair	U-Unsound	VP	Very Poor
G-Good	A-Average	GD	Good
G-Good	E-Excellent	VG	Very Good
G-Good	F-Fair	AV	Average
G-Good	G-Good	VG	Very Good
G-Good	P-Poor	PR	Poor
G-Good	U-Unsound	P-	Poor minus
P-Poor	A-Average	P-	Poor minus
P-Poor	E-Excellent	FR	Fair
P-Poor	G-Good	PR	Poor
P-Poor	P-Poor	V-	Very Poor Minus
P-Poor	U-Unsound	UN	Unsound
U-Unsound	G-Good	FR	Fair
U-Unsound	P-Poor	VP	Very Poor
U-Unsound	U-Unsound	UN	Unsound

**CAMA - Commercial Base (Cost):**

**Commercial Elevator Rates**

<b>Code</b>	<b>Description</b>	<b>Capacity</b>	<b>Min Speed</b>	<b>Max Speed</b>	<b>Rate</b>	<b>Per Stop/Ft</b>
EL1	ELEVATOR ELECTRIC FREIGHT	2000	0	100	45,300	4800
EL1	ELEVATOR ELECTRIC FREIGHT	2500	0	100	46,230	5030
EL1	ELEVATOR ELECTRIC FREIGHT	3000	0	100	47,145	5200
EL1	ELEVATOR ELECTRIC FREIGHT	4000	0	100	49,005	5330
EL1	ELEVATOR ELECTRIC FREIGHT	5000	0	100	50,895	5500
EL1	ELEVATOR ELECTRIC FREIGHT	6000	0	100	52,800	6000
EL1	ELEVATOR ELECTRIC FREIGHT	7000	0	100	54,645	6200
EL1	ELEVATOR ELECTRIC FREIGHT	10000	0	100	60,255	6870
EL1	ELEVATOR ELECTRIC FREIGHT	12000	0	100	64,005	7000
EL1	ELEVATOR ELECTRIC FREIGHT	15000	0	100	69,630	7470
EL1	ELEVATOR ELECTRIC FREIGHT	20000	0	100	79,005	7900
EL1	ELEVATOR ELECTRIC FREIGHT	8000	0	100	56,505	6530
EL2	ELEVATOR - ELECTRIC PASSENGER	1500	0	100	39,000	4000
EL2	ELEVATOR - ELECTRIC PASSENGER	2000	0	100	44,505	4000
EL2	ELEVATOR - ELECTRIC PASSENGER	2500	0	100	49,995	4000
EL2	ELEVATOR - ELECTRIC PASSENGER	3000	0	100	55,005	4000
EL2	ELEVATOR - ELECTRIC PASSENGER	3500	0	100	60,495	4000
EL2	ELEVATOR - ELECTRIC PASSENGER	4000	0	100	65,700	4000
EL2	ELEVATOR - ELECTRIC PASSENGER	4500	0	100	70,995	4000
EL2	ELEVATOR - ELECTRIC PASSENGER	5000	0	100	76,005	4000
EL3	HYDRAULIC FREIGHT	2000	51	100	20,895	4670
EL3	HYDRAULIC FREIGHT	2500	51	100	22,500	4670
EL3	HYDRAULIC FREIGHT	3000	51	100	24,105	4670
EL3	HYDRAULIC FREIGHT	4000	51	100	27,300	4670
EL3	HYDRAULIC FREIGHT	5000	51	100	30,450	4670
EL3	HYDRAULIC FREIGHT	6000	51	100	33,600	4670
EL3	HYDRAULIC FREIGHT	8000	51	100	39,900	5000
EL3	HYDRAULIC FREIGHT	9000	51	100	43,050	5000
EL3	HYDRAULIC FREIGHT	10000	51	100	46,200	5000
EL3	HYDRAULIC FREIGHT	12000	51	100	52,500	6570
EL3	HYDRAULIC FREIGHT	15000	51	100	62,055	6670
EL3	HYDRAULIC FREIGHT	18000	51	100	71,505	8130
EL3	HYDRAULIC FREIGHT	20000	51	100	77,805	8130
EL4	HYDRAULIC PASSENGER	1500	76	100	22,605	6670
EL4	HYDRAULIC PASSENGER	2000	76	100	25,800	6670
EL4	HYDRAULIC PASSENGER	2500	76	100	28,995	8000
EL4	HYDRAULIC PASSENGER	3000	76	100	32,205	8000
EL4	HYDRAULIC PASSENGER	3500	76	100	35,505	8000
EL4	HYDRAULIC PASSENGER	4000	76	100	38,595	8000
EL4	HYDRAULIC PASSENGER	4500	76	100	41,895	9330
EL4	HYDRAULIC PASSENGER	5000	76	100	45,000	9330
EL5	ESCALATOR - 32 IN WIDE				109,500	1350
EL6	ESCALATOR - 48 IN WIDE				115,500	1700

**CAMA-Commercial (Base Cost):  
Commercial Exterior Wall Rates 2024 (CIEXT)  
Rates per Square Foot of Wall Surface (100%)**

Exterior Wall	Description	(BSC) - Basic Structure Code																		
		1	2	3	4	5	6	7	8	9	10									
0	NONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	FRAME	16.56	12.17	14.15	13.11	14.58	14.32	11.04	14.58	14.32	11.04	14.58	14.32	11.04	14.58	14.32	11.04	14.58	14.32	11.04
2	BRICK	19.49	16.56	19.93	18.98	22.17	21.83	16.04	18.38	22.17	16.04	18.38	22.17	16.04	18.38	22.17	16.04	18.38	22.17	16.04
3	FRAME/BRICK	16.22	14.32	16.04	16.04	18.38	18.03	13.46	18.38	18.03	13.46	18.38	18.03	13.46	18.38	18.03	13.46	18.38	18.03	13.46
4	CONCRETE BLOCK	17.00	15.18	16.65	15.53	18.72	17.86	12.17	18.72	17.86	12.17	18.72	17.86	12.17	18.72	17.86	12.17	18.72	17.86	12.17
5	STUCCO MASONRY	20.01	17.00	20.45	19.49	22.69	22.43	16.48	22.69	22.43	16.48	22.69	22.43	16.48	22.69	22.43	16.48	22.69	22.43	16.48
6	STUCCO FRAME	15.10	13.97	15.10	15.10	16.73	16.48	12.68	16.73	16.48	12.68	16.73	16.48	12.68	16.73	16.48	12.68	16.73	16.48	12.68
7	STONE	19.49	16.56	19.93	18.98	22.17	21.83	16.04	22.17	21.83	16.04	22.17	21.83	16.04	22.17	21.83	16.04	22.17	21.83	16.04
8	METAL	0.00	0.00	4.23	4.23	4.23	4.23	3.62	4.23	4.23	3.62	4.23	4.23	3.62	4.23	4.23	3.62	4.23	4.23	3.62
9	CONCRETE	17.92	17.08	19.58	18.89	21.05	20.53	14.84	21.05	20.53	14.84	21.05	20.53	14.84	21.05	20.53	14.84	21.05	20.53	14.84
10	TILE	24.32	23.90	24.41	23.12	23.90	24.07	0.00	23.90	24.07	0.00	23.90	24.07	0.00	23.90	24.07	0.00	23.90	24.07	0.00
11	ALUMINIUM VINYL	16.56	12.17	16.65	17.60	12.17	12.34	12.17	12.17	12.34	12.17	12.17	12.34	12.17	12.17	12.34	12.17	12.17	12.34	12.17
12	ASBESTOS SIDING	11.73	11.04	12.17	12.34	13.35	13.20	8.89	13.35	13.20	8.89	13.35	13.20	8.89	13.35	13.20	8.89	13.35	13.20	8.89
13	COMP SIDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	WOOD SHINGLE	15.18	14.58	15.18	15.96	14.58	15.18	13.72	14.58	15.18	13.72	14.58	15.18	13.72	14.58	15.18	13.72	14.58	15.18	13.72
15	LOGS	15.18	14.58	15.18	15.96	14.58	15.18	12.17	14.58	15.18	12.17	14.58	15.18	12.17	14.58	15.18	12.17	14.58	15.18	12.17
16	PERMA STONE	15.18	14.58	15.18	15.96	14.58	15.18	12.17	14.58	15.18	12.17	14.58	15.18	12.17	14.58	15.18	12.17	14.58	15.18	12.17
17	STRUL GLASS	28.38	26.74	28.73	26.22	30.11	29.50	22.94	30.11	29.50	22.94	30.11	29.50	22.94	30.11	29.50	22.94	30.11	29.50	22.94
18	CINDER BLK & MTL	14.49	13.89	14.49	15.44	15.44	14.49	12.17	15.44	14.49	12.17	15.44	14.49	12.17	15.44	14.49	12.17	15.44	14.49	12.17

\* NOTE: All rates are expressed per square foot.

**CAMA - Commercial (Base Cost): Commercial Interior Rates  
Commercial Interior Finish Use Type Cost Factors**

Use Type Code	Description	Base Rate Per Sq. Ft.	No Interior Finish
10	Multi Family	65.00	-5.93
11	Apartment	70.00	-5.93
12	Hotel	90.00	-5.40
13	Daycare Center	60.00	-5.93
14	Neighborhood Shopping Center	37.75	-6.68
15	Supermarket	50.00	-6.68
16	Transit Warehouse	21.00	-1.13
17	Dist Warehouse	14.00	-1.13
18	Tobacco Warehouse	9.45	-1.13
19	Barber Shop	25.00	-6.68
20	Country Club	40.00	-5.70
21	Motel	75.00	-5.03
22	Post Office	60.00	-11.55
23	Dormitory	45.00	-5.40
24	Shopping Mall	60.00	-6.68
25	Dwelling Converted to Office	50.00	-5.93
26	Dwelling Converted to Sales	45.00	-5.93
27	Apt/Dwg/Living Area	70.00	-5.93
28	Feedmill	7.35	-1.13
29	Commercial Building	1.00	-1.13
30	Industrial Office	35.00	-1.13
31	Restaurant	80.00	-7.50
32	Department Store	55.00	-6.68
33	Discount Store / Market	35.00	-6.68
34	Retail Store	45.00	-6.68
35	Tavern / Bar	70.00	-6.68
36	Bar / Lounge	70.00	-6.68
37	Cafeteria	72.50	-5.48
38	Convenience Store	60.00	-6.68
39	Mall Shops	60.00	-7.35
40	Truck Terminal	9.75	-1.13
41	Mini-Warehouse	25.00	-1.13
42	Hangar	25.00	-1.13
43	Manufacturing	30.00	-1.13
44	Light Manufacturing	28.00	-1.13
45	Warehouse	20.00	-1.13
46	Auto Showroom / Office	65.00	-6.08
47	Auto Parts/ Service	27.50	-1.13
48	Tennis Club	45.00	-1.13
49	Racquet Ball Court	55.00	-2.48
50	Skating Rink (Ice/Roll)	45.00	-3.08
51	Bank / Savings Institution	90.00	-11.55
52	Medical Center	72.50	-11.55
53	Office	48.00	-11.55
54	Nursing Home	85.00	-11.55

**CAMA - Commercial (Base Cost): Commercial Interior Rates  
Commercial Interior Finish Use Type Cost Factors**

Use Type Code	Description	Base Rate Per Sq. Ft.	No Interior Finish
55	School	115.00	-11.55
56	Hospital	165.00	-11.55
57	Library	87.50	-11.55
58	Funeral Home	85.00	-6.08
59	Club House	45.00	-5.70
60	Country Store	25.00	-6.68
61	Auditorium / Theater	82.50	-5.70
62	Cinema	72.50	-5.70
63	Religious Institution	90.00	-5.70
64	Social / Fraternal Hall	65.00	-5.70
65	Laundromat	50.00	-6.68
66	Community Shopping Center	38.00	-6.68
67	Government Building	95.00	-11.55
68	Jail	95.00	-11.55
69	Veterinary Hospital	72.50	-11.55
70	Service Station w/ Bay	50.00	-1.13
71	Service Station Conversion (Retail)	25.00	-1.13
72	Service Station Conversion (Storage)	22.00	-1.13
73	Service Station w/o Bay	50.00	-1.13
74	Car Wash Manual	25.00	-2.48
75	Car Wash Automatic	50.00	-2.48
76	Kwik Lube	50.00	-1.13
77	Health Club	45.00	-3.08
78	Computer Center	60.00	-11.55
79	Gymnasium	24.00	-3.08
80	Fire Station	85.00	-5.70
81	Multi Apts	70.00	-4.65
82	Multi Office	45.00	-6.08
83	Multi Sales	40.00	-3.08
84	Multi Storage	10.00	-2.48
85	Enclosure	22.50	-6.00
86	Support/ Utility Storage	10.00	-2.48
87	Automobile Garage	27.50	-1.13
88	Multi Use RR/ Locker	10.00	-2.48
89	Bowling Alley	45.00	-3.08
90	Parking Garage	3.00	0.00
91	Unfinished Basement	8.00	-2.48
92	Heavy Industry	45.00	-1.13
93	Regional Shopping Center	38.00	-6.68
94	Stand Alone Drug Store	90.00	-6.00
95	Covered Mall	25.00	-6.68
100	Food Franchise	125.00	-7.50
990	Parking Garage Upper Level	0.50	0.00

## CELL TOWER SITES

Solar Farms are priced by the income approach. Rental rates range from \$500/acre to \$1,200/acre annually. Location and proximity to the interconnection are important. STRATA, one of the solar companies operating in Nash County, generally pays \$500 to \$600 per acre.\* INNOVATIVE SOLAR SYSTEMS of Asheville, N.C. pays \$500 to \$750 per acre.

The Solar Farms operate as a “triple net lease”. The landowner has virtually no expense. For Nash County it has been determined an average rent rate of \$800/acre with a CAP rate of 6% equals a value of \$13,333/acre. For the 2024 revaluation a basis of \$13,000/acre (net value) is being used. If the landowner or solar company provides information that the lease amount is lower, then adjustments can be made to the property valuation (as provided by law).

\*Some information from NC Clean Energy Technology Center

## CELL TOWER SITES

Cell tower sites have been an important resource to several people, including farmers for several years. The newer style mono-pole towers require much less ground surface than the old guy-wire towers.

For those parcels with cell towers the appraiser should assign a value of \$50,000 per site. This will generally be applied by unit pricing, i.e. "G" code.